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The Montgomery Library
of
Accountancy

of the late Mary L. Jones
Widow of Evan Jones late of
Gwynedd township Montgomery
County Pa deceased in the
66 year of her age

Elizabeth Gaunter

Book begins

Elizabeth Gaunter

Daughter of George &

Sarah Gaunter was born the

Eight Day of May 1723

George Christine was born the 9th of april 1767 in white marsh in the County of Philadelphia

Thomas Christine was born the 22d of august 1768 in White marsh in the County of Philadelphia

Elizabeth Christine was born the 22 of june 1770 in White marsh in the County of Philadelphia

Sarah Christine was born the 16th of November 1772 in Abington in Philadelphia

Jesse Christine was born 11th of february 1776 in Abington in Philadelphia

Ann Christine was born
the 10th of June 1781 in
Horsham in Montgomery County

James Murray was born
the 12 of December 1782

Mary Murray Daughter
of Jane Murray was born april
the 26 1816 in Horsham

THE YOUNG

BOOK-KEEPER's ASSISTANT:

SHEWING HIM

In the most plain and easy Manner,

THE ITALIAN WAY OF STATING

DEBTOR and CREDITOR;

WITH

Proper and instructive Notes under every Entry in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by way of Information, how to post the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Setts of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting House.

TO WHICH IS ANNEXED

A SYNOPSIS OR COMPENDIUM

OF THE

Whole Art of stating DEBTOR and CREDITOR,

In all the Circumstances of BOOK-KEEPING, both in Proper, Factorage and Company Accompts, Domestic and Foreign.

THE TWELFTH EDITION.

By THOMAS DILWORTH,
Author of the NEW GUIDE to the ENGLISH TONGUE
SCHOOLMASTERS ASSISTANT, &c. &c.

PHILADELPHIA:
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To the Worthy

MERCHANTS and TRADESMEN

OF THE

CITY of LONDON:

GENTLEMEN!

AS the major Part of your Children, among other branches of Literature, are educated in the Principles of BOOK-KEEPING (a Science which all Men ought to be acquainted with, but highly worth the attention of every one concerned in Trade) permit me to put into your hands the following Treatise; which, as it is calculated in the most plain, and therefore easy manner, I flatter myself will not be unacceptable. Your Approbation of the same will very much encourage,

GENTLEMEN!

Your most humble,

And obedient Servant,

Thomas Dilworth.

PREFACE.

AMONG the several Writers on the Subject of Book-keeping, one would imagine that it was quite exhausted, and no more Room left for any thing else to be said; but as I write not so much for the Advancement of the Art itself (that being brought to a Degree of Perfection not easily to be amended) as for the Ease of the Teacher, and to save him both Trouble and Time, as well as for the greater improvement of the learner, I hope this treatise will be the better accepted.

There is but one that I have seen, *viz.* Mr. *Webster*, who has gone before me in the Method I have chosen, and to him I must own myself indebted for the Plan: but as that Performance is by much too short, for that and some other Reasons, it gave occasion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Cases, at least the major Part of them, together with many others that are more curious, yet not less useful; and have given such full Explanations on each Entry in the Waste-Book, and in some Places in the Journal and Ledger, that the Teacher has abundantly less Trouble than formerly, in attending his Pupils; many Words saved; and I think, but with Submission to better judges, the Whole made so clear and intelligible, that any Tutor may venture to teach by this Book with all the pleasure that he can desire.

The Method of balancing the old-Ledger, and drawing an Inventory from the same, in order to begin new books, is not here taught by Precept, but by example: and to make this appear the plainer to the Pupil, he is shewed how this must be done by doing it; the whole Trade, for two Months being closed, and properly balanced, and an Inventory drawn from thence, and the trading carried on for ten months more, without any interruption. He is also actually taught how to balance an Account full written, and to remove the same to another Folium, as in the Cash-Book, and likewise to correct an Error committed in the Ledger, by placing any Sum of Money, or parcel of Goods, to a contrary accompt; I say the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do those Things himself; Errors being made on Purpose to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this manner: For though to correct a whole entry in the Ledger, by eracing or obliterating it, is no way justifiable, yet a wrong figure may be, by a light hand, and a good penknife, so neatly altered, as that a good eye can scarcely discern it.

The several Journal entries, relating to the receiving and paying of Money, though ommitted by some book-keepers are yet used by others, and therefore I have placed them in the journal as well as in the Cash-Book, judging it most convenient so to do for the learner's sake, that he may understand them the better.

Its bulk I think cannot reasonably be objected against, since a Repetition of examples rather serve to give the learner a good idea of them, and establish them in his memory, than hinder his progress; while single ones are as soon forgot as learnt; and a continual Succession of new Passages is so far from helping the Learner, that they only serve to thrust out one another. Yet if any Teacher should think the whole too large, as it stands divided into two parts, he may use which he pleases, but for my own Part I shall use both.

If any Merchant ſhould object againſt it as not falling in with his particular Method; I would obſerve that the preſent Manner of treating the Subject was choſe before any other as being the eaſieſt and plaineſt for the pupil. Shorter ways, by experienced Book-keepers, may be uſed at pleaſure; but to a perſon who is to begin with the firſt Rudiments, and in whom the foundation muſt be laid, before the ſuperſtructure can be raiſed, every difficult paſſage ought to be cleared up, and the whole ſuited to his underſtanding

It is very certain that the Method of Book-keeping, by Double Entry, may be applied to every other particular Sort of Buſineſs, ſuch as the Tradeſman, Farmer, Army, Ship, &c. as well as the Merchant; yet becauſe each Trade has always ſomething peculiar to itſelf, it was thought more adviſeable to follow that of the Merchant, rather than any other, as being the moſt general; a good Underſtanding of which, will enable any Tradeſman, of what Denomination ſoever, to keep his Books, both according to Double Entry and his particular Calling.

The Letter J, being put at the Beginning of every Entry in the Waſte-Book, ſignifies that *that* Entry is Journalized.—The ſeveral Figures at the Beginning of each Journal Entry, ſignifies their being poſted; the Upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, ſhew the particular Pages in the Journal where thoſe Entries were taken from.—And, in the ſame Columns, the Letter R ſignifies Reſt or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Money, ſhews the Page where that particular Entry ſtands on the Cr. Side, and the like Column on the Cr. Side, ſhews the Page where each particular Entry ſtands on the Dr. Side.

That a Treatiſe of this Kind is preferable to written Copies, is, I think, ſo clear, that it is beyond a Diſpute, inaſmuch as written Copies not only rob the Maſter of a great deal of his Time, but are ſo liable to be defaced, that it is very hard for him to ſupply his Scholars with a ſufficient Number of them, eſpecially in ſome of our Academies, where the Teaching runs pretty much his Way.

There is a ſmall Difference between the two Ledgers, with regard to the balancing them: the firſt being only for two Months, every Accompt is kept open till the final cloſing; whereas in the ſecond, every Accompt is balanced as ſoon as it is made even, and Lines of Separation are drawn to make it appear ſo at firſt Sight, after which it begins again afreſh, and ſo on.

To ſpeak fully of all the Books that are uſed in an Accompting-Houſe in ſuch a Syſtem as this, would be altogether uſeleſs, and therefore needleſs: yet, that the Learner may have ſuch an Idea of them as is neceſſary here, I will give him a Definition of them all, which I preſume will be a ſufficient Introduction. And,

1. The Waſte-Book is that wherein is wrote, whatever occurs in the Buſineſs of Merchandizing, whether buying, ſelling, exchanging, bargaining, ſhipping, &c. ſetting down firſt the Day of the Month, and the Year, and beneath that expreſſing all the Buſineſs done on that Day, together with the Mark, Weight, Meaſure, &c. of each Commodity bought, ſold, received, delivered, or bargained for that Day; as alſo the Contract in buying and ſelling, be it for ready Money, Time, or Barter; drawing a Line between each particular Parcel for Diſtinction

ſake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a compleat Record of every Tranſaction of his Affairs, with all the Circumſtances, in a plain Narration of Matter of Fact; every Tranſaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary capacity, and therefore it ought to be always ready at hand for this purpoſe.

2. The Journal is in effect, the ſame with the Waſte-Book, it being a compleat Tranſcript thereof, in the ſame order of time, but in a different ſtyle, with a line between each particular Parcel. And whereas the Waſte-Book expreſſes every tranſaction in a ſimple narration of what is done, and according to the capacity of thoſe who underſtand nothing at all of book-keeping or Accompts, the Journal diſtinguiſhes the Debtors and Creditors as a preparation for the Ledger. So that no one can poſt out of the Waſte-book into the Journal but he who underſtands well the method of book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waſte-Book, or a Waſte-Book without a Journal is ſufficient.

3. The Ledger is a large volume, containing all the tranſactions of a Man's Affairs, in ſuch order, as that thoſe belonging to every different ſubject lie together in one place; making ſo many diſtinct or ſeveral Accompts. In this book all the accompts diſperſed in the Journal are drawn out and ſtated in Debtor and Creditor. To form each accompt two pages, are required, oppoſite to each other; that on the left Hand ſerving for Debtor, the other for Creditor; by which means, at any Time, whenever the merchant pleaſes, he may be ſatisfied how his eſtate is in general; or how any particular Accompt of Men, Money, or Wares ſtand: and for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note, 1. The title of every Accompt ought to be entered in this book, in a text hand on the Dr. Side; and on the Cr. ſide, in the ſame text-hand, per Contra Cr.

2. Turn to the Alphabet, and under ſuch letter as the title begins with, write down the ſame title, with the number of the page or Folium, where that account is entered.

4. The Debt-Book; in which is entered the day wherein all ſums become due whether paid or received, by bills of exchange, merchandizes, or otherwiſe to the end, that by comparing receipts and payments, proviſion may be made in time for a fund for payment; by receiving Bills &c. due or taking other precautions.

Note, Accompts in this book, like the Ledger muſt be on two oppoſite pages: the monies to be received to be placed on the left hand, and thoſe to be paid, on the right hand.

5. The Caſh-Book, in which is entered all the ſums received and paid daily: it is called the Caſh-Book, becauſe it contains, in Debtor and Creditor, all the caſh that comes in, and goes out of the merchant's ſtock; and uſually once in a month is transferred into the Ledger.

Note. By this Book, a merchant may know, at any time, what ready money he has by him, without the trouble of telling it over.

6. The Invoice-Book; which contains an Accompt of all the Goods which a merchant ſhips off, either for his own Accompt, or for others in commiſſion, according to the Bills of Lading, with the whole charges, till on board.

Note 1. The uſe of this book is to ſave the Journal from eraſures, inevitable in taking accompts or invoices of the ſeveral goods received, ſent, or ſold; where it is neceſſary to be very particular, and to render thoſe invoices eaſier to be found, than they can be in the waſte-book.

2. The Form of an Invoice of 100 qrs. of Wheat as mentioned *April* 1, in the ſecond Waſte-Book, will run thus; *viz*

March 8, 1789.

Invoice of 100 qrs. of Wheat in Sacks, ſhip'd on board the good Ship *Swan*, *William Lyon*, Maſter, and conſign'd to *Jacob Van-Hoove* of *Amſterdam*, for the Accompt of *John*

	Simmons, of *London*, Merchant: Mark'd and number'd as *per* Margin.	*l.*	*s.*	*d.*
	100 qrs of Wheat, at 12*s.* *per* qr.	60	0	0
	200 Sacks — at 1*s.* each	10	0	0
JVH	Meeterage	2	0	0
JS	Porterage — at 1*s.* 6*d.* *per* qr.	7	10	0
No 1 to 100	Cartage	5	18	4
	Litherage	3	0	0
	Freight — at 2*s.* *per* qr.	10	0	0
		98	8	4
	Commission on 98*l.* 8*s.* 4*d.* at 1 *per cent.*	0	19	8
		99	8	0

7 The Factorage-Book, which contains an account of what a merchant receives to sell in Commission for others, with all charges, and of the disposal thereof.

Note 1, This is only a Copy of the employers accompt of goods, in the Ledger, in the Language of the Waste-Book, but must be number'd into Foliums like the Ledger.

2. The Form of a Factorage accompt of the receipt and disposal of paper, Holland and Long Lawn, as mentioned *June* 2, 5, 8 and 12, will run thus; *viz.*

June 12, 1789.

Factory of 1000 reams of fine paper; 120 pieces of Holland; and 100 pieces of long lawn; received from on board the *Dolphin*, *Jacob Swaert* Master, for Accompt of *Abraham Van Shooten*

Dr.	*l.*	*s.*	*d.*	Per Contra 1789 Cr.	*l.*	*s.*	*d.*
To Freight	22	6	8	*June* 5 By Sale of 1000 Rms. of paper at 6*s* *per* Rm.	300	0	0
Custom on 1000 Rms. at 2*s.* 2*d.*	108	6	8	8 By sale of 12 pieces of Holland at 3*l.* *per* piece	360	0	0
120 Ps. Holland. ea. 20 Ells, at 4*d.*	40	0	0	12 By sale of 100 pieces of long lawn at 2*l.* 10*s.* *per* piece	250	0	0
100 *Ps.* Long Lawn, at 2*s.*	10	0	0		910	0	0
Litherage	3	0	0				
Waterage	4	12	6				
Cartage	3	17	4				
Porterage	3	14	4				
Warehouse room	1	0	0				
	196	17	6				
Commission on 910l, at 4 *per cent.*	36	8	0				
Neat proceed	676	14	6				
	910	0	0				

1. The Acquittance or Receipt-Book, in which, every one, to whom Money is paid, must give his Receipt for the same, expressing for whose Use, or upon what Accompt the same is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, shipped or sold, whether for Proper, Factorage, or Company Accompt.

10. The Book of House-Expenses; wherein is inserted whatever is daily expended in House-keeping, together with some other Articles not occuring in Trade, as may be seen in the Book of House-Expenses following.

Note, This Book is necessary for Merchants, Factors, and Tradesmen of all Kinds, to know their yearly Expenses.

11. The Letter-Book, which contains the Copies of all such Letters as a Merchant sends, either Inland or Over sea, especially such as relate to Trade.

Note, 1, When an Answer is received, it will be convenient to express, at the End of the foregoing Letter, the Date of that which came for an Answer.

2. When Letters are received they should be carefully folded up, and indorsed with the Person's Name it came from, the place where it was dated, with the Date, the time that you received it, and by what conveyance it came.

3. When an Anſwer is returned to any Letter received, note upon the Letter the time of anſwering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains ſuch Buſineſs as the Merchant is to go about.

Note, This is a ſmall Pocket-Book uſed by ſuch Merchants or Tradeſmen as have a Multitude of Buſineſs to go through, and when ſuch Buſineſs is performed as is therein mentioned it may be known by ſome private Mark ther on, or by Obliteration.

Among the forementioned Books, the Waſte-Book, Journal and Ledger are held to be eſſentially neceſſary; the reſt are auxiliary, of which the Caſh-Book, Book of Houſe-Expenſes, and of Charges of Merchandize, ſerve to eaſe the Ledger; the reſt are kept ſome by one Merchant or Trader, ſome by another, according to the Nature and Circumſtances of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly thoſe of *Venice*, *Genoa* and *Florence*, who firſt introduced the Method of keeping Books double, or in two Parts: hence among us it is called the *Italian* Method.

And now having finiſhed the Definitions and Detail of the Books uſed in the Accompting-Houſe, I ſhall beg leave to make an Obſervation of another kind.

Some (few) Inſtructors of Youth, propoſe to teach Book-keeping in ſix Weeks, ſome in a Month, and ſome in twenty-four hours, and all of them in their own propoſed Times, engage to make their Pupils complete Maſters of the Art: But whatever their pretentions may be, this Treatiſe (though inferior to none of them) has none ſuch; nor can it be done in ſo ſhort a time, the Reaſon being very obvious. For,

Firſt, Whoſoever learns Book-keeping, is to ſuppoſe himſelf not at School, but in the Compting-Houſe, where Examples in Arithmetic are propoſed out of the ordinary School way. Now if every ſuch Example be wrought (as it ought to be) and not taken upon truſt, this will oblige the Pupil to run over his Arithmetical rules in his mind, and there faſten them ſecurely. This is a work of time.

Secondly, The Method of ſtating Debtor and Creditor conſiſts wholly of words and has no Connection at all with the Arithmetical part, being quite different from it, and conſequently is a Work where ſound reaſon and Judgment are called in to aſſiſt: and here it is neceſſary for the Pupil ſo to underſtand this Part, as, upon ſight of the Waſte-Book, to be able to journalize and poſt any Paſſage therein, which is alſo a Work of Time.

Thirdly, If to the two former be added the Time that muſt neceſſarily be taken up in writing out a fair Waſte-book, Journal and Ledger, I think it will very evidently appear, to any conſiderate perſon, that all this can't be done in ſix Weeks, much leſs in twenty-four hours. Such haſty performances in Book-keeping, or in any other branch of Literature, being more likely to produce a crazy and tottering Building, ſubject to fall at every blaſt, if not wholly undermine it, rather than make it firm and laſting. And

In order to render the following Treatiſe ſtill more uſeful, as well to Merchants themſelves, in their Compting-Houſes, as to Pupils during the time of their Inſtruction in this neceſſary Science, I have placed at the end, a Synopſis or Compendium of the whole Art of Book-keeping, in which is comprized particular Rules for ſtating Dr. and Cr. in all the Caſes that can poſſibly happen in the whole courſe of a Merchant's Dealing, whether by himſelf, or in Company, Foreign or Domeſtic: Nothing of this kind, in ſo full a Manner being any where extant that I know of.—Leſs than all this, in juſtice to the ſubject I could not ſay; and more I think there is no occaſion for in this place, ſince the many uſeful and inſtructive Notes, which are interſperſed in almoſt every Page, ſufficiently ſpeak for themſelves and declare the Utility of the whole Work.

Upon the Whole as I was not willing to thruſt it into the world without ſubjecting it to a very impartial examination, I applied to my good and worthy friend Mr. *William Mountain* F. R. S. Teacher of the mathematicks, at *Stad Thames*, who being a very capable judge of the ſubject, and whom I eſteem *Inſtar omnium*, or in other words, *Nulli ſecundus*, very readily granted my requeſt, and honoured me with his kind remarks, for which I beg leave here to return him my hearty Thanks.

One Word more. As my *Schoolmaſters Aſſiſtant* is made uſe of in many ſchools, and increaſes in its Sale; ſo I am not out of Hope that this alſo will meet with the like aprobation; it being compoſed for the ſame Reaſons which that was, *viz.* for the eaſe of the teacher, and the benefit of the learner. Alſo,

As ſome errors crept in through inadvertancy and eſcaped correction in the former Editions; I have been at the pains to go over the whole again, in the minuteſt and moſt circumſtantial manner. However, if the kind Reader ſhould meet with any Error in the following work, as it is not impoſſible but he may, notwithſtanding the greateſt Care to the Contrary, he is deſired to correct it with his Pen, and then all will be right.

The WASTE-BOOK.

LONDON, January 1, 1789.

An INVENTORY of my whole Eſtate, conſiſting of Money, Goods and Debts, owing to and by me JOHN SIMMONS, taken this Day; and is as follows, viz.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready Money -	8000	0	0			
J.I.C.	*Item*, 19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14*lb* at 4*l.* 14*s. per C.*	297	17	3			
J.	48 Bags of Pepper, qt. 1026*lb.* at 16*d. per lb.* - - -	68	8	0			
J.I.L.	16 Pipes of Canary, at 25*l. per* Pipe. - - - - - -	400	0	0			
J.S.C.	30 Bags of Hops, qt. 109 *C.* 1 *qr.* 12*lb.* at 2*l. per C.* -	218	14	3¼			
J.A.B.	10 Hhds. of French Wine, at 27*l. per* Hhd. - - - -	270	0	0			
J.	20 Pieces of Holland, qt. 384 Ells, at 3*s. per Ell* - -	57	12	0			
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10*s. per* Yd.	90	0	0			
J.	7 Pieces of Shalloon, qt. 100 Yds. at 2*s.* 4*d. per* Yd. -	11	13	4			
J.	5 Pieces of Drugget, qt. 60 Yds. at 3*s.* 6*d. per* Yd. - -	10	10	0			
J.	*Thomas Preſton*, Eſq; owes me on Demand - - - - -	100	0	0			
J.	Sir *Robert Johnſon* owes me -	476	0	0			
J.	*John Herbert* owes me - - -	250	0	0			
J.	Capt. *John Smith* owes me (to pay the 18th inſtant) -	580	0	0			
					10830	14	10¼

I am indebted as follows:

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	To Capt. *William Andrews* on Demand - - - - - -	270	0	0			
J.	To Sir *Humphrey Parſons* (to pay the 8th Inſtant) - -	100	0	0			
J.	To *William Baker*, Eſq; (to pay the 17th Inſtant) -	150	0	0			
J.	To Mr. *William Warner* - - -	15	13	0	535	13	—

Note 1. The firſt Thing that a Merchant begins Trade with is his *Stock*: And the firſt Thing that he opens his Books with is the *Inventory* of that Stock, together with his ready *Money* and *Debts* owing to and by him.

LONDON, January 1, 1789.

		l.	s.	d.
	2. This *Inventory* being first placed in the *Waſte-Book*, as above, you muſt next open the *Journal* with the ſame, and there firſt make *Sundry Accompts* Drs. to *Stock* for the whole Sum (except what you owe) becauſe each Particular, there mentioned, is a Part of Stock, and then mention the Particulars, as they are in the *Journal*.			
	3. Then for the ſeveral Sums, which you owe, make *Stock* Dr. to *Sundry Accompts* for the whole Sum: and then name each Man and the reſpective Sum due to him. This is *Journalizing*.			
	2			
J.	Sold 8 Pieces of Holland, qt. 132 Ells, at 3*s*. 4*d*. *per* Ell for ready Money - - - - - - - - - -	22	—	—
	Note 1. As the *Holland* is diſpoſed of, and the Money received for it at the ſame Time; it is not neceſſary to know to whom it was ſold, but make the *Money* received, *i. e. Caſh* Dr. to the *Holland* for the Value, and let the *Holland* be made Cr. by *Caſh*, for the Quantity ſold and the ſaid Value.			
	2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, becauſe there the Entry is double.			
	3			
J.B.A.	Sold *Brandon George* 2 Hhds. of *French* Wine, at 28*l*. 10*s*. *per* Hhd. to pay in one Month - - -	57	—	—
	Note, As the *Wine* is ſold, but not paid for, it is natural, in this Caſe, to make *Brandon George* Dr. for the ſame, and let *French Wine* be made Cr. by *Brandon George* for the Quantity ſold, and the Value thereof.			
	4			
J.T.P.	Bought of *Thomas Preſton*, Eſq; 5 Hhds. of *Oporto* Wine, at 7*l*. *per* Hhd. - - - - - - - - -	35	—	—
	Note 1. As the *Wine* is bought, but not paid for, you neceſſarily become Dr. to *Thomas Preſton* for the ſame: But as you are not to erect an Accompt of yourſelf, and becauſe the *Wine* is now become a Part of your *Stock*; ſo you muſt make *Oporto* Wine Dr. to *Thomas Preſton* for the Quantity bought and its Value, and *Thomas Preſton* Cr. by *Oporto* Wine for the ſaid Value.			
	2. As *Thomas Preſton* ſtands indebted already to you in the Sum of 100*l*. it looks like a Contradiction to write yourſelf his *Debtor*, when the Goods you receive are not equal in Value to the Sum firſt due: But (in the Language of the Book-keeper) this is not to be regarded, ſince the Wine, which you receive of him is only in Part of Payment, and therefore leſſens the Debt by ſo much as it is worth.			
	5			
J.	Sold *Samuel Fairman* 1 Hhd. of *French* Wine for -	28	—	—
	Note, Here 'tis plain that as you have ſold the *French Wine* to *Samuel Fairman*, he muſt be your Dr. Hence if you make *Samuel Fairman* Dr. to *French Wine* for the Worth of it; and *French Wine* Cr. by *Samuel Fairman* for the Quantity, as well as the Value, it will be right.			

LONDON, January 6, 1789.

		l.	s.	d.
J.T.P.	Sold *Elias Skinner* 3 Hhds. of *Oporto* Wine, at 9*l.* *per* Hhd. to pay the 12th Inſtant - - - - -	27	—	—
	Note, This Entry is of the ſame Nature with the former, and therefore you muſt make *Elias Skinner* Dr. to *Oporto Wine*, for the Value; and *Oporto Wine* Cr. by *Elias Skinner* for both Quantity and Value.			
	7			
J.	Received of Sir *Robert Johnſon* in Part - - - -	100	—	—
	Note 1. By the Inventory, it appears that Sir *Robert Johnſon* owed you 476*l.* but as no Eraſements are to be made in Mercantile Books; ſo you have no other Way of reducing the Debt, but that of making *Caſh* Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum.			
	2. In all Receipts of Money you muſt be careful to mention whether they be in full or in Part.			
	8			
J.	Paid Sir *Humphrey Parſons* in Full - - - - -	100	—	—
	Note 1. It appears in the Inventory that you ſtood indebted to Sir *Humphrey Parſons* in the Sum of 100*l.* and conſequently in your *Ledger* he is made Cr. by the ſaid Sum: Therefore to prevent any Eraſement or eroſſing out, you have no other Way of diſcharging the Debt in your Books, but by making Sir *Humphrey Parſons* Dr. to *Caſh* for the Money paid him; and *Caſh* Cr. by Sir *Humphrey Parſons* for the ſame Sum.			
	2. In all Payments of Money you muſt be careful to mention whether they be in full or in Part.			
	9			
J.E.I.	Bought of *Elias Ingram*, 7 Hhds. of *Liſbon* Wine, at 7*l.* *per* Hhd. - - - - - - - - - - -	49	—	—
J.	Sold d° *Ingram* 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.* ½ *per* Yard, amounting to the ſame Sum,	49	—	—
	Note, This Way of diſpoſing of *Goods* for *Goods* is properly called *Barter*; and when the Exchange happens to be ſingle, that is, one particular Sort of *Goods* for another as above, and both amounting to the ſame Value, you need only make the *Goods* received Dr. to the *Goods* delivered, *i. e. Liſbon Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Liſbon Wine* for the Quantity of Cloth delivered, and its Value.			
	10			
J.S.C.	Sold *William Lowſield*, Eſq; 10 Bags of Hops, qt. 31 *C.* 2 *qr.* at 2*l.* 2*s.* *per C.* on Demand - - - -	66	3	—
	Note, As *William Lowſield* is the buying Man, he muſt be made Dr. to *Hops* for the Value of the Purchaſe; and as *Hops* are the Commodity by him purchaſed, they muſt be made Cr. by *William Lowſield*, for their Quantity and Value.			
	11			
J.E.I.	Sold Sir *Humphrey Parſons* 2 Hhds. of *Liſbon* Wine, at 8*l.* *per* Hhd. - - - - - - - - - - -	16	—	—
	Note, Notwithſtanding that you ſtand indebted in your Ledger, to Sir *Humphrey Parſons*, in the Sum of 100*l.* you muſt make him Dr. to *Liſbon Wine* for its Value, and *Liſbon Wine* Cr. by			

LONDON, January 11, 1789.	*l.*	*s.*	*d.*
Sir *Humphrey Parſons* for the ſaid Quantity and Value, as if you had owed him nothing, and therefore as you ſtood indebted before in a larger Sum, this only helps to diſcharge the Debt.			
12			
J. Received of *Elias Skinner* in Full - - - - - - - *Note*, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged of that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.	27	—	—
13			
J.E.I. Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s.* *per* Hhd. for preſent Money - - - - - - - - - - - *Note*, This is of the ſame Nature with that of the 2d Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon* Wine for the Value, and *Liſbon Wine* Cr. by *Caſh* for the Quantity and its Value.	25	10	—
14			
J.I.H. Bought of *John Harriſon*, Eſq; 20 Hhds. of Tobacco, qr. 74 *C.* 2 *qrs.* at 4*l.* *per C.* for preſent Money - *Note* 1. The *Tobacco* being bought and the Money paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought, and its Value, and *Caſh* Cr. by *Tobacco* for the ſaid Value 2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your *Stock*, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark*, to know them by, that when you come to balance the Accompt of ſuch Goods, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.	298	—	—
15			
J.I.H. Sold *Thomas Johnſon*, 10 Hhds. of the aforeſaid Tobacco, qt. 37 *C.* 1 *qr.* 15*lb.* at 4*l.* 12*s.* *per C.* - - - - -	*l.* *s.* *d.* 171 19 3¾		
J.B.A. And 3 Hhds. of *French* Wine, at 28*l.* 5*s.* *per* Hhd. - - - - - - - -	84 15 0		
		256	14 3¾
Note, This is much the ſame as if it had been but one Parcel, for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole: and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.			
16			
J. Received of Sir *Robert Johnſon* in Part - - - - *Note*, This Paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.	100	—	—
17			
J. Paid *William Baker*, Eſq; in Full - - - - - *Note*, This alſo is the ſame with that of the 8th Inſtant.	150	—	—

LONDON, January 18, 1789.

		l.	s.	d.
J.	Received of Capt. *John Smith* in Full - - - - -	580	—	—
	Note, Here *Cash* must be made Dr. to Capt. *Smith* for the Sum received; and Capt. *Smith* Cr. by *Cash* for the same Sum.			
	19			
J.	Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20*d. per* Yard - - - - - - - - -	20	—	—
	Note, As *John Herbert* is the selling man, you must make *Stuffs* Dr. to him for their Quantity and Value, and *John Herbert*, Cr. by *Stuffs* for the said Value.			
	20			
J.I.H.	Sold *John Hammond*, Esq. 10 Hhds. of Tobacco, qt. 37*C.* 0*qr.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, viz. *l. s. d.*			
	On *February* the 9th next - - - 67 0 5			
	In three Months - - - - - - 100 0 0	167	—	5
	Note 1, This *Case* differs nothiog from *Goods* sold upon *Time*, *Jan.* 3, io the stating of *Dr.* and *Cr.* for whether the payment be ooe or many (if no Money be paid down) *John Hammond* must be made Dr. to *Tobacco*, for the Value of the Quantity sold him; aod *Tobacco* must be made Cr. by *John Hammond* for the Quaotity sold aod its Value; only in the *Journal* you must mention the several times of Payment.			
	2. By the Rule of Three the Mooey is a Farthing more, which is purposely omitted.			
	21			
J.	Sold Capt. *William Andrews*, 20 Pieces of Stuffs, qt. 240 Yards, at 2*s. per* Yard - - - - - - - - -	24	—	—
	Note, As Capt. *Andrews* is the buying man, he necessarily becomes Dr. to *Stuffs* for the Value: and as *Stuffs* are the Things sold, they as necessarily become Cr. by *William Andrews* for both quaotity and Value.			
	22			
J.I.C.	Sold *Robert More*, the following Goods, viz. *l. f. d.*			
	19 Hhds of Tobacco, qt. 63*C.* 1*qr.* 14*lb.* at 4*l.* 15*s. per C.* - - - } 301 0 7½			
	48 Bags of Pepper, qt. 1026*lb.* at 17*d. per lb.* } 72 13 6			
J.S.C.	20 Bags of Hops, qt. 77*C.* 3*qrs.* 12*lb.* at 2*l.* 1*s. per C.* } 159 12 1½	533	6	3
J.R.M	Bought of d° *Moore* 20 pipes of Canary at 25*l per* Pipe.	500	—	—
	Note, This sort of *Barter*, being partly simple, and partly compounded, *i. e.* several sorts of Goods given for one Sort, and their total Values being different, you must not (as at *Jan.* 9) make the *Goods* received Dr. to the *Goods* delivered; but you must			
	1. Make *Robert Moore* Dr. to *Sundry Accompts* for the whole Value of the *Goods* delivered to him; and each Sort of *Goods* must be made Cr. by *Robert Moore* for the Quantity delivered to him, and its respective Value. And			
	2. Make *Canary* Dr. to *Robert Moore*, for the Quantity you received of him, aod its Value; and *Robert Moore* Cr. by *Canary* for the said Value.			

LONDON, January 23, 1789.

		l.	s.	d.
JR.M.	Sold *John Osborne*, 20 Pipes of Canary, at 28*l. per* Pipe	560	—	—
	Received in part - - - - - 290			
	The reſt upon Demand, viz. - 270			
	Note, This *Caſe* will admit of two ways of *Journalizing* it, viz. 1. Make *John Osborne* Dr. to *Canary* for the whole Value, and *Canary* Cr. by *John Osborne* for both Quantity and Value; then make *Caſh* Dr. to *John Osborne* for the preſent Payment, and *John Osborne* Cr. by *Caſh* for the ſame Sum.			
	Or,			
	2. Make *Sundry Accompts* Drs. to *Canary*, viz. *Caſh* for the Money received, and *John Osborne* for what remains due; then make *Canary* Cr. by *Sundry Accompts* for both Quantity and Value; This latter being more Clerk-like than the former, I have accordingly made choice of it.			

24

J.I.L.	Sold *Richard Remnant* 16 Pipes of Canary, at 27*l. per* Pipe, to pay in three Months - - - -	432	—	—
	Note, Here *Richard Remnant* muſt be made Dr. to *Canary* for its Value; and *Canary* Cr. by *Richard Remnant* for both Quantity and Value.			

25

		l.	s.	d.			
J.	This day *Richard Remnant* offered to pay me for the 16 pipes of Canary ſold to him Yeſterday, if I would allow him 5 *per Cent*. Rebate for his early Payment, which I accordingly accepted of, and received in ready Money -	426	13	4			
J.	Allowed Rebate on 432*l.* for 3 Months at 5 *per Cent* - - - - - - -	5	6	8			
					432	—	—
	Note 1, Though *Richard Remnant* did not pay the full Debt, yet he muſt have the ſame Diſcharge as if he had; therefore *Sundry Accompts* muſt be made Drs. to *Richard Remnant*, viz. *Caſh* for the early Payment, and *Profit* and *Loſs* for the Rebate; and *Richard Remnant* Cr. by both.						
	2. If the Rebate had been agreed upon, and the Money paid you by the buying Man, before he was made Dr. in your Books for the ſame, then there would be no need of any more than one *Journal* Entry; for in that Caſe you muſt value the Goods at no more than juſt what the buying Man paid for them upon Rebate, and enter them as is ſhewn in the Example of *Jan.* 2.						

26

J.	Sold *William Lowſield*, Eſq. 7 Pieces of Shalloon, qt. 100 Yards, at 2*s.* 6*d. per* Yard - - - - -	12	10	—
	Note, Here you muſt make *William Lowſield* Dr. to *Shalloon* for its Value, and *Shalloon* Cr. by *William Lowſield* for both Quantity and Value.			

LONDON, January 27, 1789.

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10*s. per* Ream - - - - - - - - - - 500 — —

J. For which I am to pay as follows, *viz.* 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months after the date hereof.

Note, This *Caſe* is juſt the Reverſe of that of *John Hammond*, *Jan.* 21, and differs nothing from Goods bought upon *Time*, to the ſtating of Dr. and Cr. as in the *Caſe* of *Thomas Preſton*, Eſq. *Jan.* 5, for whether the Payment be one or many (if no Money be paid down) you, *i. e. Paper*, for you, muſt be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* muſt be made Cr. by *Paper* for the ſaid Value; only in the *Journal* you muſt mention the ſeveral times of Payment.

28

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yeſterday, if he would allow me 5 per cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money - - - - - - - - - } *l.* 495 *s.* 1 *d.* 1½

J. Allowed me Rebate on 500*l.* at 5 per Cent. - - - - - - - - - } 4 18 10½

500 — —

Note 1. This *Caſe* is juſt the reverſe of that in *Jan.* 25: And you muſt obſerve that although you did not pay the full Debt yet you muſt have the ſame Diſcharge as if you had; therefore *Martin Unwin* muſt be made Dr. to *Sundry Accompts*, viz. to *Caſh* for your early Payment, and to *Profit* and *Loſs* for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their reſpective Sums.

2. If the Rebate had been agreed on, and the Money paid to the ſelling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one *Journal* Entry; for in that *Caſe* you muſt Value the Goods at no more than juſt what you paid for them upon Rebate, and enter them as is ſhewn in the Example of *Jan.* 14.

29

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3*s.* 6*d. per* Yard - - - - 280 — —

J. Sold d° *Uxly*, 500 Reams of Paper, at 10*s.* 6*d. per* Ream - - - - - - - - - - 262 10 —

Note, Though this is but a ſingle Caſe in *Barter*, *i. e.* only one Sort of Goods given for another, yet, becauſe they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you ſold, you muſt of courſe be indebted to *Uxley*; therefore (as at *Jan.* 22, in the *Caſe* of *Robert Moore*) you muſt

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the ſaid Value.
2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *Robert Uxley* for the Quantity ſold him, and the Value thereof.

LONDON, January 30, 1789. | *l.* | *s.*

J. Sold *William Warner*, 40 Pieces of *Norwich* Crape. qt. 640 Yards, at 4*s. per* Yard - - - - - - | 128 | —

J. For which I have received preſent Money £28 0 0

J. And by aſſignment on *William Lowſield* Eſq; 50 0 0

J. The reſt to ſtand out 3 Months, viz. - 50 0 0

Note 1. The *Norwich Crape* was ſold to *William Warner* alone; but becauſe *Thomas Lowſield* was indebted to *William Warner*, in the Sum of 50l. and that Sum is now aſſigned or made over to you, *Thomas Lowſield* therefore becomes Dr. to *Norwich Crape*, *i. e.* to you, as well as *William Warner*; and in order to journalize this Caſe truly, you muſt make *Sundry Accompts* Drs. to *Norwich Crape* for the whole Value. viz. *Caſh* for the Money received.

William Lowſield Eſq. for the Aſſignment on him; and *William Warner* for the remaining Sum due from him. Then make *Norwich Crape* Cr. by *Sundry Accompts* for the Quantity ſold, and the Value thereof, and it will be right.

2. With regard to the Aſſignment on *William Lowſield*, Eſq; which is a *Bill receivable*; ſome would erect an Accompt of *Bills receivable*, on account of ſuch *Bills* as they may have Occaſion to receive, and it is not wrong ſo to do, when Circumſtances direct that way. However, I have not done it, principally becauſe the ſeveral *Bills receivable*, are for the moſt part from Perſons, with whom the Merchant is ſuppoſed to correſpond, for which Reaſon the Accompt of *Bills receivable* is uſeleſs.

31

J. Paid ſundry Charges this Month, as *per* Book of Houſe Expences . . . . . | 37 | 13

Note, As a careful Merchant would be frugal in all his Expences; ſo it is not amiſs to keep a Book of his *Houſehold Expences* in particular, and once in the Month (or oftner if he thinks it proper) to tranſfer the ſame into the *Ledger*, by opening an Account of *Houſe Expences*, and making it Dr. to *Caſh* for the Expences of that Month; and *Caſh* Cr. by *Houſe Expences* for the ſame Sum, balancing the ſame at laſt by *Profit and Loſs*.

February 1.

Sold *Elias Skinner*, Eſq; as follows, *l.* *s.* *d*

J.E.I. 2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd. 16 0 0

J.T.P. 2 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. 18 0 0

J.B.A. 4 Hhds. of *French* Wine, at 30*l. per* Hhd. 120 0 0

For which I have received as follows, *viz.* *l.* *s.* *d* | 154 | —

Preſent Money 90 0 0

By Aſſignment on *Martin Urwin* . . 20 0 0

The reſt to ſtand until the 18th Inſtant 44 0 0

Note, This *Caſe* is a little complex, and cannot be ſtated like the laſt, becauſe here are ſeveral Sorts of Goods ſold, whereas in the laſt there was but one Sort ſold; therefore, that Dr. and Cr. may be truly ſtated, you muſt

1. Make *Elias Skinner* Dr. to *Sundry Accompts*, viz. to *Liſbon*, *Oporto* and *French* Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity ſold, and its reſpective Value.

LONDON, February 1, 1789.

		l.	s.	d.	l.	s.	d.
	2. As you have received ſome Money, and alſo an Aſſignment in Part of Paymeot, you muſt diſcharge ſo much of the Accompt as theſe come to; to do which, you muſt make *Sundry Accompts* Drs. to *Elias Skinner*, viz. *Caſh* for the Money which you have received, and *Martin Unwin* for *E. Skinner*'s Aſſignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accompts*, for the Value of them both. Thus will *E. Skinner* ſtand diſcharged by ſo much as the Caſh and Aſſignment come to.						
	2						
J.	Bought of *Iſaac Reynolds*, as follows, viz						
	40 Pieces of Duroy, qt. 600 Yards, at 6*s. per* Yard	180	0	0			
	100 Pieces of Sagathee, qt. 1200 Yds. at 2*s.* 6*d. per* Yard	150	0	0			
					330	—	—
	For which I have paid as follows,	l.	s.	d.			
	Preſent Money	100	0	0			
	Given do. *Reynolds*, *E. Skinner*'s Note on *Martin Unwin*	20	0	0			
	The reſt to ſtand out 4 Months	210	0	0			
	Note, This Caſe is juſt the reverſe of the former, and to ſtate it truly in your Journal, you muſt 1. Make *Sundry Accompts*, viz. *Duroy* and *Sagathee*, Drs. to *Iſaac Reynolds* for the ſeveral Quantities and their reſpective Values; and *Iſaac Reynolds* Cr. by *Sundry Accompts*, for the whole Value. 2. As you have given both *Money* and a *Note* in part of Payment, you muſt take care to diſcharge ſo much of the Debt as the *Note* and *Money* come to; to do which you muſt make *Iſaac Reynolds* Dr. to *Sundry Accompts*, viz to *Caſh* for the Money paid him, and to *Martin Unwin* for *Skinner*'s Note on him, now payable to *Iſaac Reynolds;* and *Caſh* and *Martin Unwin* Crs. by *Iſaac Reynolds* for the Money and Note paid to ditto *Reynolds*.						
	3						
J.	Received of *John James* for the uſe of *Thomas Shaw*,				100	—	—
	Note, This *Caſe* is different from that in Jan. 8, becauſe the Money which you received is not your own, but *Thomas Shaw*'s to whom you are accountable for the ſame; therefore you muſt make *Caſh* Dr. not to the Perſon of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Caſh* for the ſum ſo received.						
	4						
J.	Paid to *William Smith*, the Sum of 100*l.* which I Yeſterday received for the Uſe of *Thomas Shaw*, by Order of do. *Shaw*				100	—	—
	Note, This is the *Converſe* of the former *Caſe*, and differs from that in *Jan.* 9, becauſe the Money which you paid was not your own, nor did *William Smith* receive the ſame as due from you, but from *Thomas Shaw*; therefore you muſt not make the Perſon to whom you paid the Money, but *Thomas Shaw* Dr. to *Caſh* for the Sum paid; and *Caſh* Cr. by *Thomas Shaw* for the ſame Sum.						

LONDON, February 5, 1789.

		l.	s.	d.
J.	Received of *Brandon George* in full	57	—	—
	Note, Here you must make *Cash* Dr. to *Brandon George* for the Sum received, and *Brandon George* Cr. by *Cash* for the same Sum.			
	6			
J.	Received of *Thomas Preston*, Esq; in full . . .	65	—	—
	Note 1. Here you must make *Cash* Dr. and *Thomas Preston* Cr. 2. Like *Cases* should always have like *Expressions*.			
	7			
J.T.P.	Bought of *Thomas Preston*, Esq; 10 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. to pay *May* 14 next . .	90	—	—
	Note, *Oporto Wine* must here be made Dr. to *Thomas Preston*, for the Quantity and its Value, and *Thomas Preston* Cr. by *Oporto Wine* for the said Value.			
	8			
J.T.L.	Sold *Abraham Sims*, as follows,	*l.*	*s.*	*d.*
	5 Pieces of Drugget, containing 60 Yards, at 4*s.* 4*d. per* Yard . .	13	0	0
	5 Pieces of Broad Cloth, qt. 85 Yards, at 11*s.* per Yard	46	15	0
	12 Pieces of Holland, qt. 252 Ells, at 4*s. per* Ell	50	8	0
		100	3	—
	For which he paid me in Full.			
	Note 1. There is not a great deal of Difference between one Parcel of *Goods* sold for ready Money, and several Parcels: for *Cash* must be made Dr. to them all, each Parcel being made Cr. by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash* Dr. to *Sundry Accompts* for the whole Value received; and *Drugget*, *Broad Cloth* and *Holland* Crs. by *Cash* for the several Quantities sold, and their Values respectively.			
	2. To the Account of *Broad Cloth*, the Learner should observe, that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.			
	9			
J.	Received of *John Hammond* in Part . £67 0 0 Abated 0 0 5	67	—	5
	Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay 67*l.* 0*s.* 5*d.* and the Abatement of the *Five-Pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of; but as exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore, to state the Case truly, you must make *Sundry Accompts* Drs. to *John Hammond* for the whole Payment that should be made, viz. *Cash* for the Money you have received of him, and *Profit and Loss* for the Money abated him; Then make *John Hammond* Cr. by *Sundry Accompts* for both Money and Abatement.			

LONDON, February 10, 1789.

		l.	s.	d.
J.	Bought of *William Baker*, Esq. 100 Pieces of Serge, qt, 1400 Yards, at 1*s. per* Yard.			
	For which I paid preſent Money . . £20 0 0			
	The reſt to be paid the 20th Inſtant . £50 0 0			
		70		

Note, This *Caſe* admits of two ways of journalizing, and is the Reverſe of that mentioned *Jan.* 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the ſaid Value; then, becauſe you have paid 20*l.* in Part, make *William Baker* Dr. to *Caſh* for the Money paid him, and *Caſh* Cr. by *William Baker* for the ſame Sum. Or,
2. Make *Serge* Dr. to *Sundry Accompts*, expreſſing the Quantity and its Value; then make Caſh Cr. by *Serge* for the Money paid, and *William Baker* Cr. by *Serge* for the 50*l.* remaining due to him. But as this latter looks more like a good *Bookkeeper* than the former: ſo I have made choice of it accordingly.

11

J.R.M.	Bought of *Robert Moore*, 40 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd.	280		
	Given *Robert Moore* in Part of Payment, as follows,			
J.	200 Reams of Paper, at 11*s. per* Ream £110 0 0			
	In preſent Money 70 0 0			
	The reſt on Demand 100 0 0			

Note, This Caſe will admit of two ways of journalizing, viz.

1. Make *Liſbon* Wine Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Liſbon* Wine for its Value; then make *Robert Moore* Dr. to *Sundry Accompts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity ſold and its Value; alſo Caſh Cr. by *Robert Moore* for the Sum paid him, the Balance of which is the 100*l.* due to him. Or,
2. Make *Liſbon* Wine Dr. to *Sundry Accompts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Liſbon* Wine for the Quantity ſold, and its Value; Caſh Cr. by *Liſbon* Wine for the Sum of Money paid *Robert Moore*, and *Robert Moore* Cr. by *Liſbon* Wine for the Sum remaining due to him. Either of theſe ways will do, but the expert *Bookkeeper* will, I believe, make choice of the latter, as the better of the two.
3. As *Robert Moore* ſtood indebted to you 33*l.* 6*s.* 8*d.* before the Accompt was entered, it may ſeem ſomething odd, that you ſhould be made Debtor to him 100*l.* in the above affair, when in reality you owe him no more than 66*l.* 13*s.* 4*d.* but this difficulty will vaniſh with a little conſideration. For as the ſeveral parts of the whole taken together muſt be equal to that Whole; ſo in the above Quantity of *Liſbon* Wine amounting to 280*l.* that particular Accompt muſt be ballanced by your being made Dr. to *Robert Moore* 100*l.* though in reality you owe him no more than 66*l.* 13*s.* 4*d.* as before, which Sum only muſt be paid on Demand.

12

J.	Sold *Brandon George* 4 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	32		

Note, *Brandon George* muſt be made Dr, to *Liſbon* Wine, and *Liſbon* Wine Cr. by *Brandon George* for its Quantity and Value.

LONDON February 13, 1789.

		l.	s.	d.
J.	Sold *Robert Uxley*. 10 Pieces of Serge, qt. 140 Yards, at 15*d. per* Yard		8	15 —
	Note, Here you must make *Robert Uxley* Dr. to *Serge* for its Value, and *Serge* Cr. by *R. Uxley* for its Quantity and Value.			

14

		l.	s.	d.
	Sold *Samuel Grainger*, as follows,			
J.	4 Pieces of *Norwich* Crape, qt. 64 Yards, at 4*s. per* Yard	12	16	0
J.	10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d. per* Yard	48	15	0
J.	10 Pieces of Sagathee, qt. 120 Yards, at 2*s.* 10*d. per* Yard.	17	0	0
			78	11 —
	Received present Money . .	28	11	0
	The rest to pay *March* 1st. next	50	0	0
	Note, This differs very little from only one Sort of *Goods* sold in like manner: for either way the Buyer must be made Dr. but here the Buyer, *i. e. Samuel Grainger* must be made Dr. to *Sundry Accompts* for the whole Value of the *Goods* sold to him, and the several Sorts of Goods, viz. *Norwich* Crape, *Duroy*, and *Sagathee*, must be made Crs. by *Samuel Grainger* for their several Quantities sold to him, and their respective Values: Then Cash must be made Dr. to *Samuel Grainger* for the Money received, and *Samuel Grainger* Cr. by Cash for the same Sum.			

15

		l.	s.	d.
	Bought of *Robert Uxley*, as follows, *viz.*			
J.R.U.	10 Hhds. of *French* Wine, 30*l. per* Hhd.	300	0	0
J.R.U.	10 Pipes of Canary, at 25*l. per* Pipe	250	0	0
J.R.U.	10 Hhds. of *Lisbon* Wine, at 7*l. per* Hhd.	70	0	0
			620	— —
J.	For which I paid present Money . .	100	0	0
	300 Reams of paper, at 10*s.* 6*d. per Ream*	157	10	0
	The rest payable, as *per* Note, in 2 Months	362	10	0
	Note, This Case appears something like that in the 11th Instant, but is confined to only one Way of stating Dr. and Cr. because here are several Sorts of Goods bought. And although here is *Barter* in this Case, as in that, yet the Goods not being Value for Value, you must make *Sundry Accompts*, viz. *French Wine*, *Canary*, and *Lisbon Wine* Drs. to *R. Uxley* for the several Quantities bought, and their respective Values, and *R. Uxley*, Cr. by *Sundry Accompts* for the whole Value: Then make *R. Uxley*, Dr. to *Sundry Accompts* for the Value of what he has received, and Cash Cr. by *R. Uxley* for the Sum paid him, and *Paper* Cr. by *R. Uxley*, for the Quantity sold and its Value.			
	2. What was said of *Bills receivable p.* 8, *Jan.* 30, may here be observed concerning *Bills payable*.			

LONDON, February 16, 1789.

J. J. H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qr. 76*C*. 1*qr*. 14*lb*. at 4*l*. 10*s*. *per C*. . . . . £343 13 —

l. *s*. *d*.

Which I have received in lieu of a Debt of 230 0 0

And return'd the Overplus, which was 113 13 9

Note, This *Case* may be journalized two Ways, *viz*.

1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the said Value: then make *John Herbert* Dr. to Cash for the Overplus paid him, and Cash Cr. by *John Herbert* for the said Overplus. Or,

2. Make *Tobacco* Dr. to *Sundry Accompts*, viz. to Cash and to *John Herbert* for the whole Sum that the *Tobacco* amounts to, and its Quantity, and *John Herbert* Cr. by *Tobacco* for so much as the Debt amounted to, and Cash Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of these is right, but the ingenius *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J. H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qr. 76*C*. 1*qr*. 14*lb*. at 5*l*. *per C*. 381 17 6

Note, It is very plain that *Martin Unwin* (he being the buying Man) must be made Dr. to *Tobacco* for its Value, and that *Tobacco* must be made Cr. by *Martin Unwin* for both Quantity and value.

18

J. Received of *Elias Skinner* in Full . . . . . 44 — —

Note, As you receive the Money, you must necessarily make Cash Dr. to *Elias Skinner* for the same, and *Elias Skinner* Cr. by Cash for the like Sum.

19

Sold *Isaac Reynolds*, as follows, *viz*. *l*. *s*. *d*.

J. R. M. 14 Hhds. of *Lisbon* Wine, at 8*l*. *per* Hhd. 112 0 0

J. R. U. 5 Pipes of Canary, at 28*l*. *per* Pipe 140 0 0

252 — —

The Balance of our Accompt to be paid in 6 Months

Note, Whatever Dealings there may be between yourself and *Isaac Reynolds*, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of *Goods* sold to him; so you must make him Dr. to *Sundry Accompts* for the whole Value, and each of them Cr. by *Isaac Reynolds*, for its respective Quantity and Value.

20

J. Paid *William Baker*, Esq; in full . . . . . 50 — —

Note, As you have paid *William Baker*, he must be made Dr. to Cash, for that Sum, and Cash must be made Cr. by *William Baker* for the same Sum.

London, February 21, 1789.

		l.	s.	d.	l.	s.	d.
	Bought of *Thomas Shaw*, as follows, *viz.*						
J.T.S.	44 Bags of Hops, wt. 132*C.* 2*qrs.* at 28*s. per C.*	185	10	0			
J.T.S.	20 Pieces of Drugget, qt. 280 Yds. at 3*s.* 4*d. per* Yard	46	13	4			
					232	3	4
	Sold to *Thomas Shaw*, as follows, *viz.*						
J.T.P.	10 Hhds. of *Oporto* Wine, at 11*l.* *per* Hhd.	110	0	0			
J.R.M.	7 Hhds. of *Lisbon* Wine, at 8*l. per* Hhd.	56	0	0			
	And returned him the Overplus, which was	66	3	4			
					232	3	4

Note, This is a Case in *Barter*, that is compound on both Sides; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accompts* Drs. to *Thomas Shaw* for what you bought of him, viz. *Hops* and *Drugget*, for their respective Quantities and Values; and *Thomas Shaw* Cr. by *Sundry Accompts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accompts* for what he has received: and make *Oporto* Wine, *Lisbon Wine* and Cash Crs. by *Thomas Shaw* for their respective Quantities and Values.

22

J. My good Friend *William Baker* Esq; having Occasion for some Money, has desired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 *per Cent.* which I have agreed to, and he has received the said Sum accordingly . . . . . 500 — —

Note, Most Writers on this Subject make the Borrower Dr. to *Sundry Accompts*, that is, to Cash for the Sum lent him, and to *Interest Reckoning*, or else to *Profit and Loss* for the Interest; but as the Borrower may pay the Principal either before or after the limited time in the Bond: so the *Interest* cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to Cash for the *Principal* by him received, and Cash Cr. by the Borrower for the same Sum, letting the *Interest* alone till it shall be paid.

23

J. *John Osborne* being indebted to me in the Sum of 270*l.* has given me an Assignment on *James Jenkins* for the same Sum, which I have this Day received . . . . . 270 — —

Note, As *John Osborne* stands indebted to you in your *Ledger*, in the above named Sum; so he only must be cleared, though you have received the Money of *Jenkins*; for by *Jenkins* paying you the Money by *Osborne's* Order, it is that *Osborne* stands clear of the Debt, and therefore you must make Cash Dr. to *John Osborne* for the aforesaid Sum, and *John Osborne* Cr. by Cash for the same Sum; *Jenkins* being out of the Question.

LONDON, February 24, 1789.

		l.	s.	d.
J.	I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Aſſignment on Sir *Robert Johnſon* for the like Sum, which he has this Day received	246	—	—
	Note, This Entry differs from that next before, in as much as you ſtand indebted to Capt. *William Andrews*, and at the ſame Time Sir *Robert Johnſon* ſtands indebted to you in a greater Sum: Therefore as Sir *Robert Johnſon* has anſwered the Aſſignment, you muſt make Capt. *William Andrews* Dr. to Sir *Robert Johnſon* for the Sum mentioned in the Aſſignment, and Sir *Robert Johnſon* Cr. by Capt. *William Andrews* for the ſame ſum.			

25

J.	I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Aſh* a Draft on me for the like Sum, which I have this Day paid . .	66	13	9
	Note, This *Caſh* is juſt the reverſe of that of the 23d Inſtant, therefore when you paid *John Aſh*, it was for *Robert Moore's* Uſe: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Caſh* for the Money paid on the Draft, and *Caſh* Cr. by *Robert Moore* for the like Sum.			

26

J.	*Samuel Grainger*, who ſtands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Diſcharge . .	6	5	—
	Note, Notwithſtanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you muſt give him Credit for the whole 50*l.* and in Order to do this you muſt 1. Make *Sundry Accompts* Drs. to *Samuel Grainger* in the whole Sum, that is, *Caſh* for the Money that you have received, and *Profit* and *Loſs* for the Sum abated him: and then 2. Make *Samuel Grainger*, Cr. by *Sundry Accompts* for the ſame Sum.			

27

J.	Sold 10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard, to *Robert Uxley*	48	15	—
	Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in courſe, muſt be your Dr. for the ſame; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly ſtated.			

28

J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expenſes	70	12	—
	Note, This *Entry* is exactly the ſame with that of *Jan.* 31. laſt, and therefore you are only to make *Houſhold Expenſes* Dr. to *Caſh* for the Money expended this Month, and *Caſh* Cr. by *Houſhold Expenſes* for the ſame Sum.			

The end of the firſt Waſte Book.

The JOURNAL.

LONDON, January 1, 1789.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock . . .	10830	14	10¼			
1	Cash in ready Money	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63*C.* 1*qr.* 14*lb.* at 4*l.* 14*s. per C.*	297	17	3			
1	Pepper, for 48 Bags, qt. 1026*lb.* at 16*d. per lb.*	68	8	0			
2	Canary, for 16 Pipes, at 25*l. per* Pipe, . .	400	0	0			
2	Hops, for 30 Bags, qt. 109*C.* 1*qr.* 12*lb.* at 2*l. per C.*	218	14	3¼			
2	French Wine, for 10 Hhds. at 27*l. per* Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3*s.* *per* Ell	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, at 10*s. per* Yard	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at 2*s.* 4*d. per* Yard	11	13	4			
2	Drugget, for 5 Pieces, qt. 60 Yards, at 3*s.* 6*d. per* Yard	10	10	0			
3	*Thomas Preston*, Esq; on Demand . . .	100	0	0			
3	Sir *Robert Johnson*	476	0	0			
3	*John Herbert*	250	0	0			
4	Capt. *John Smith* (to pay the 18th Instant)	580	0	0			
1	Stock Dr. to Sundry Accompts	535	13	0	10830	14	10¼
4	To Capt. *William Andrews* on Demand .	270	0	0			
4	To Sir *Humphrey Parsons* (to pay the 3th Instant)	100	0	0			
4	To *William Baker*, Esq; (to pay the 17th Instant)	150	0	0			
4	To *William Warner*	15	13	0			
					535	13	—

Note, The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein erect an Accompt for each of these Particulars, in the following Manner:

(1.) You must begin with *Stock*, and in a good round Text-Hand, on the left Folium of the Book, write *Stock Dr.* and on the right Folium, in the same Hand, write *Per Contra Cr.*

(2.) Because Sundry Accompts are Drs. to *Stock*, you must, in your *Ledger*, make *Stock* Cr. by Sundry Accompts, expressing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for its Quantity (which mention in your inner Columns) and Value respectively.

(4.) Beginning these Particulars with *Cash*, you must, as in *Stock*, make *Cash Dr. per Contra Cr.* and then beneath, in small Hand,

London, January 1, 1789.

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in Ready Money, expreſſing the Sum. The like do with *Tobacco, Pepper, &c.*

(5.) After this is done, you muſt next (becauſe you ſtand indebted to ſeveral Perſons) make *Stock* Dr. to *Sundry Accompts*, for the Sum of all your Debts.

(6.) Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; obſerving alſo, the *Date* and *Folium*. This is poſting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an Accompt of himſelf in the *Ledger*, becauſe his own *Stock* ſtands for him.

		l.	s.	d.
	2			
1	Caſh Dr. to Holland £22 0 0	22		
2	For 8 Pieces, qt. 132 Ells, at 3*s.* 4*d. per* Ell, for ready Money.			
	3			
5	*Brandon George* Dr. to *French* Wine . . £57 0 0			
2	For 2 Hhds. at 28*l.* 10*s. per* Hhd. to pay in one Month	57		
	4			
5	*Oporto* Wine Dr. to *Thomas Preſton*, Eſq; £35 0 0			
3	For 5 Hhds. at 7*l. per* Hhd.	35		
	5			
5	*Samuel Fairman* Dr. to *French* Wine . . £28 0 0			
2	For 1 Hhd. at 28*l. per* Hhd.	28		
	6			
5	*Elias Skinner*, Dr. to *Oporto* Wine . . £27 0 0			
5	For 3 Hhds. at 9*l. per* Hhd. to pay the 12th Inſtant .	27		
	7			
1	Caſh Dr. to Sir *Robert Johnſon* £100 0 0			
3	Received in Part	10		
	8			
4	Sir *Humphrey Parſons* Dr. to Caſh . . . £100 0 0			
1	Paid in full	100		
	9			
6	*Liſbon* Wine Dr. to Broad Cloth £49 0 0			
2	For 7 Hhds. at 7*l. per* Hhd. bought of *Elias Ingram*, for which I ſold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.*$\frac{1}{2}$ *per* Yard, amounting to the ſame Sum .	49		
	10			
6	*William Lowfield*, Eſq; Dr. to Hops . . £66 3 0			
2	For 10 Bags, qt. 31*C.* 2*qrs.* at 2*l.* 2*s. per C.*	66	3	
	11			
4	Sir *Humphrey Parſons* Dr. to *Liſbon* Wine £16 0 0			
6	For 2 Hhds. at 8*l. per* Hhd.	16		
	12			
1	Caſh Dr. to *Elias Skinner* £27 0 0			
5	Received in Full	27		

London, January 13, 1789.

					l.	s.	d.
1	Cash Dr. to *Lisbon* Wine			£ 25 10 0			
6	For 3 Hhds. at 8*l.* 10*s. per* Hhd.				25	10	—
	14						
1	Tobacco Dr. to Cash			£298 0 0			
1	For 20 Hhds. qt. 74*C.* 2*qrs.* at 4*l. per C.*				298	—	—
	15						
6	*Thomas Johnson* Dr. to Sundry Accompts			£256 14 3¼			
1	To Tobacco, for 10 Hhds. qt. 37*C.* 1*qr.* 15*lb.* at 4*l.* 12*s. per C.*			171 19 3¾			
2	To *French* Wine for 3 Hhds. at 28*l.* 5*s. per* Hhd.			84 15 0			
	16				256	14	3¾
1	Cash Dr. to Sir *Robert Johnson*			£100 0 0			
3	Received in Part				100	—	—
	17						
4	*William Baker*, Esq; Dr. to Cash			£150 0 0			
1	Paid in Full				150	—	—
	18						
1	Cash Dr. to Capt. *John Smith*			£580 0 0			
4	Received in full				580	—	—
	19						
6	Stuffs Dr. to *John Herbert*			£20 0 0			
3	For 20 Pieces, qt. 240 Yards, at 20*d. per* Yard				20	—	—
	20						
6	*John Hammond*, Esq; Dr. to Tobacco			£167 0 5			
1	For 10 Hhds. qt. 37*C.* 0*qrs.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*						
	On *February* the 9th next			£67 0 5			
	In three Months			100 0 0			
	21				167	—	5
4	Capt. *William Andrews* Dr. to Stuffs,			£ 24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2*s. per* Yard				24	—	—
	22						
7	*Robert Moore* Dr. to Sundry Accompts			£533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63*C.* 1*qr.* 14*lb.* at 4*l.* 15*s. per C.*			301 0 7½			
1	To Pepper, for 48 Bags, qt. 1026*lb.* at 17*d. per lb.*			72 13 6			
2	To Hops, for 20 Bags, qt. 77*C.* 3*qrs.* 12*lb.* at 2*l.* 1*s. per C.*			159 12 1½			
					533	6	3
2	Canary Dr. to *Robert Moore*			£500 0 0			
—	For 20 Pipes, at 25*l. per* Pipe				500	—	—

LONDON, January 23, 1789.

				l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28*l.* *per* Pipe, fold *John Osborne*	560	0 0			
1	Cash received in Part	290	0 0			
7	*John Osborne* for the Remainder	270	0 0			
2	24			560	—	—
7	*Richard Remnant*, Dr. to Canary	£432	0 0			
2	For 16 Pipes, at 27*l.* *per* Pipe, to pay in 3 Months					
	25			432	—	—
	Sundry Accompts Dr. to *Richard Remnant*	£432	0 0			
1	*viz.* Cash received for early Payment	426	13 4			
9/7	Profit and Loss, for the Rebate on 432*l.* for 3 Months, at 5 *per Cent.*	5	6 8			
	26			432	—	—
6	*William Lowfield*, Esq; Dr. to Shalloon	£12	10 0			
1/3	For 7 Pieces, qt. 100 Yards, at 2*s.* 6*d.* *per* Yard			12	10	—
	27					
7	Paper Dr. to *Martin Unwin*	£500	0 0			
1/7	For 1000 Reams, at 10*s.* *per* Ream, for which I am to pay as follows,					
	Within 1 Month	100	0 0			
	2 Months	100	0 0			
	3 Months	300	0 0			
	28			500	—	—
7	*Martin Unwin* Dr. to Sundry Accompts	£500	0 0			
1	*viz.* To Cash	495	1 1½			
9	To Profit and Loss, for the Rebate, on 500*l.* at 5 *per Cent.*	4	18 10½			
	29			500	—	—
8	*Norwich* Crape Dr. to *Robert Uxley*	280	0 0			
8	For 100 Pieces, qt. 1600 Yards, at 3*s.* 6*d.* *per* Yard			280	—	—
8	*Robert Uxley* Dr. to Paper	262	10 0			
1/7	For 500 Reams, at 10*s.* 6*d.* *per* Ream			262	10	—
	30					
	Sundry Accompts Drs to *Norwich* Crape, for 40 Pieces, qt. 640 Yards, at 4*s.* *per* Yard	128	0 0			
1	*viz.* Cash received in Part	28	0 0			
6	*William Lowfield*, Esq; for *William Warner*'s Assignment on him	50	0 0			
4/8	*William Warner* for the Remainder, to stand 3 Months	50	0 0			
				128	—	—

LONDON, January 31, 1789.

		l.	s.	d.
5	House Expenses Dr. to Cash 37 13 3			
1	for sundry Charges paid this Month, as *per* Book of House-Expenses	37	13	3
	February 1			
5	*Elias Skinner* Dr. to Sundry Accompts . . 154 0 0			
6	viz. To *Lisbon* Wine, for 2 Hhds. at 8*l per* Hhd. 16 0 0			
5	To *Oporto* Wine, for 2 Hhds. at 9*l per* Hhd. 18 0 0			
2	To *French* Wine, for 4 Hhds. at 30*l per* Hhd. 120 0 0			
	Sundry Accompts Drs. to *Elias Skinner* . £110 0 0	154	—	—
1	viz. Cash received in Part 90 0 0			
7	*Martin Unwin*, for d° *Skinner's* Assign- } 20 0 0			
5	ment on him, payable to me . . }			
	2			
	Sundry Accompts Drs. to *Isaac Reynolds* . £330 0 0	110	—	—
8	viz. Durov, for 40 Pieces, qt. 600 Yards, } 180 0 0			
9	at 6 *s* per Yard . . . . . }			
8	Sagathee, for 100 Pieces, qt. 1200 } 150 0 0			
	Yards, at 2*s.* 6*d. per* Yard . . . }			
8	*Isaac Reynolds* Dr. to Sundry Accompts . 120 0 0	330	—	—
1	viz. To Cash paid him in Part for the above } 100 0 0			
7	mentioned Goods . . . . . }			
	To *Martin Unwin*, for *Skinner's* Note } 120 0 0			
	on him, payable to *Reynolds* . . }			
	3			
1	Cash Dr. to *Thomas Shaw* £100 0 0	120	—	—
9	Received of *John James* for the Use of d° *Shaw* . .	100	—	—
	4			
9	*Thomas Shaw* Dr. to Cash £100 0 0			
1	Paid to *William Smith*, by Order of do. *Shaw* . . .	100	—	—
	5			
1	Cash Dr. to *Brandon George* £57 0 0			
5	Received in Full	57	—	—
	6			
1	Cash Dr. to *Thomas Preston*, Esq; . . . £65 0 0			
5	Received in Full	65	—	—
	7			
5	*Oporto* Wine Dr. to *Thomas Preston*, Esq; £90 0 0			
5	For 10 Hhds. at 9*l. per* Hhd. to pay *May* 14 next . .	90	—	—

	LONDON, February 8, 1789.				l.	s.	d.
1	Cash Dr. to Sundry Accompts	£	110	3 0			
3	*viz*, To Drugget, for 5 pieces, qt. 60 Yards, at 4*s*. 4*d*. *per* Yard		13	0 0			
2	To Broad Cloth, for 5 Pieces, qt. 85 Yards, at 11*s*. *per* Yard		46	15 3			
2	To Holland, for 12 Pieces, qt. 252 Ells, at 4*s*. *per* Ell		50	8 0			
	9				110	3	—
	Sundry Accompts Drs. to *John Hammond*, Esq.	£	67	0 0			
1	*viz*. Cash received in part		67	0 0			
9	Profit and loss abated him		0	0 5			
6	10				67	—	5
9	Serge Dr. to Sundry Accompts, for 100 Pieces qt. 1400 Yards, at 1*s per* Yard . .		70	0 0			
1	*viz*. To Cash paid in Part		20	0 0			
4	To *William Baker*, Esq; for the rest to be paid the 20th Instant . .		50	0 0			
	11				70	—	—
6	*Lisbon* Wine Dr. to Sundry Accompts, for 40 Hhds. at 7*l*. per Hhd.		280	0 0			
7	*viz*. To paper, for 200 Reams, at 11*s*. *per* Ream		110	0 0			
1	To Cash paid in part		70	0 0			
7	To *Robert Moore* for the rest, to be paid on Demand		100	0 0			
	12				280	—	—
5	*Brandon George*, Dr. to *Lisbon* Wine . .	£	32	0 0			
6	For 4 Hhds. at 8*l*. *per* Hhd.				32	—	—
	13						
8	*Robert Uxley* Dr. to Serge	£	8	15 0			
9	For 10 Pieces, qt. 140 Yards, at 15*d per* Yd.				8	15	—
	14						
10	*Samuel Grainger*, Dr to Sundry Accompts .	£	78	11 0			
8	*viz*. To *Norwich* Crape, for 4 Pieces qt. 64 Yards, at 4*s*. *per* Yard . .		12	16 0			
8	To Duroy, for 10 Pieces, qt. 150 Yds. at 6*s*. 6*d*. *per* Yard . . .		48	15 0			
8	To Sagathee, for 10 Pieces, qt. 120 Yards, at 2*s*. 10*d*. *per* Yard . .		17	0 0			
					78	11	—
1	Cash Dr. to *Samuel Grainger* . . .		28	11 0			
10	Received in Part for the above Goods . . .				28	11	—

	LONDON, February 15, 1789.				l.	s.	d.
	Sundry Accompts Drs. to *Robert Uxley* .	£620	0	0			
2	*viz. French* Wine, for 10 Hhds. at 30*l. per* Hhd.	300	0	0			
2	Canary, for 10 Pipes, at 25*l. per* Pipe .	250	0	0			
6	*Lisbon* Wine, for 10 Hhds. at 7*l. per* Hhd.	70	0	0			
8					620	—	—
8	*Robert Uxley* Dr. to Sundry Accompts . .	£257	10	0			
1	*viz.* To Cash paid him in Part	100	0	0			
7	To Paper, for 300 Reams, at 10*s.* 6*d. per* Ream	157	10	0			
	16				257	10	—
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 *C.* 1 *qr.* 14*lb.* at 4*l.* 10*s. per C.*	343	13	9			
1	*viz.* To Cash, paid in Part	113	13	9			
3	To *John Herbert*, for the Clearing of a Debt of	230	0	0			
	17				343	13	9
7	*Martin Unwin* Dr. to Tobacco	£381	17	6			
1	For 20 Hhds. qt. 76 *C.* 1 *qr.* 14*lb.* at 5*l. per C.*				381	17	6
	18						
1	Cash Dr. to *Elias Skinner*	£44	0	0			
5	Received in Full				44	—	—
	19						
8	*Isaac Reynolds* Dr. to Sundry Accompts .	252	0	0			
6	*viz. Lisbon* Wine, for 14 Hhds. at 8*l. per* Hhd.	112	0	0			
2	To Canary, for 5 Pipes, at 28*l. per* Pipe	140	0	0			
					252	—	—
	The balance of our Accounts, to be paid in 6 Months .						
	20						
4	*William Baker*, Esq; Dr. to Cash	£50	0	0			
1	Paid him in Full				50	—	—

LONDON, February 21, 1789.

			l.	s.	d.
	Sundry Accompts Drs. to *Thomas Shaw* . £232 3 4				
2	*viz.* Hops, for 44 Bags, wt. 132 *C.* 2*qrs.* 0*lb.* at 28*s. per C.*	185 10 0			
3 9	Drugget, for 20 Pieces, qt. 280 Yards at 3*s.* 4*d. per* Yard	46 13 4			
			232	3	4
9	*Thomas Shaw* Dr. to Sundry Accompts . £232 3 4				
5	*viz.* To *Oporto* Wine, for 10 Hhds. at 11*l. per* Hhd.	110 0 0			
6	To *Lisbon* Wine, for 7 Hhds. at 8*l. per* Hhd	56 0 0			
1	To Cash for the Overplus paid him . 66 3 4				
			232	3	4

Note, In the *Cash Book* there is an *Error* made by the placing of the above mentioned 66*l.* 3*s.* 4*d.* on the Dr. Side instead of the Cr. Side. And therefore, as no Erasements are to be made in your Books of Accompts, this *Error* can be corrected no other Way than by making another *Error* of the same Sum to balance it on the Cr. Side. This *Error* was made on Purpose to shew the Learner how he must correct an *Error* made in the like Case.

22

4 1	*William Baker*, Esq; Dr. to Cash . . . £500 0 0 For so much lent him upon Bond, for 6 Months, at 5 *per Cent.*		500	—	—

23

1 7	Cash Dr. to *John Osborne* . . . . . £270 0 0 Which Sum I have received this Day of *James Jenkins*, by an Assignment on d° *Jenkins*, by d° *Osborne* . .		270	—	—

24

4 3	Capt. *William Andrews* Dr. to Sir *Rob. Johnson* £246 0 0 For my Assignment on d° *Sir Robert*, payable to d° *Andrews*		246	—	—

25

7 1	*Robert Moore* Dr. to Cash . . . . . £66 13 9 For a Draft on me by d° *Moore*, payable to *John Ash*, or Order		66	13	9

26

	Sundry Accompts Drs. to *Samuel Grainger* £50 0 0				
1	*viz.* Cash received of d° *Grainger* 6 5 0				
9	Profit and Loss abated in Composition . 43 15 0				
10			50	—	—

27

8 9	*Robert Uxley* Dr. to Duroy . . . . . £48 15 0 For 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard . .		48	15	—

28

5 1	House-Expenses Dr. to Cash . . . . . £70 12 11 For sundry Charges paid this Month, as *per* Book of House-Expenses		70	12	11

The End of the first Journal.

The LEDGER.

The Alphabet to the LEDGER.

A.
Andrews Capt. *William* 4

B.
Broad Cloth - - - 2
Baker William, Eſq; 4
Balance - - - - 10

C.
Caſh - - - - - 1
Canary - - - - 2
Cloth Broad - - - 2
Crape *Norwich* - - 8

D.
Drugget - - - - 2
Duroy - - - - - 8

E.

F.
French Wine - - - 2
Fairman Samuel - - 5

G.
George Brandon - - 5
Grainger Samuel - 10

H.
Hops - - - - - 2
Holland - - - - 2
Herbert John - - 3
Houſe-Expenſes - - 5
Hammond John, Eſq; 6

I.
Johnſon Sir *Robert* - 3
Johnſon Thomas - 6

K.

L.
Liſbon Wine - - - 6
Lowfield William - 6

M.
Moore Robert - - 7

The Alphabet to the LEDGER.

N.	R.	W.
Norwich Crape - - 8	*Remnant Richard* - 7	Wine Canary - - 2
	Reynolds Isaac - - 8	Wine *French* - - - 2
		Warner William - 4
		Wine *Oporto* - - 5
		Wine *Lisbon* - - - 6
O.	S.	X.
Oporto Wine - - 5	Stock - - - - - 1	
Osborne John - - 7	Shalloon - - - - 3	
	Smith Capt. *John* - 4	
	Skinner Elias - - 5	
	Stuffs - - - - - 6	
	Sagathee - - - - 8	
	Shaw Thomas - - 9	
	Serge - - - - - 9	
P.	T.	Y.
Pepper - - - - - 1	Tobacco - - - - 1	
Preston Thomas, Esq; 3		
Parsons Sir *Humphrey* 4		
Paper - - - - - 7		
Profit and Loss - - 9		
Q.	U.	Z.
	Unwin Martin - - 7	
	Uxley Robert - - 8	

1789		Stock	Dr.					l.	s.	d.
Jan. 1	—	To Sundry Accompts						535	13	—
Feb. 28	R	To Balance, for the neat Proceed of my whole Eſtate					10	10513	5	4¾
								11048	18	4¾

Note 1, The firſt Lioe on this Side, contains the whole of what you owed at your firſt ſettiog out io Trade.
2, The *Balance* contains the whole of your Eſtate, in *Goods*, *Caſh* aod *Debts*, due to you at the cloſiog of your *Books*.
3, Every Eotry in the *Ledger* muſt cootain ſo much of the Tranſaƈtioo as may be wrote in one Line, and no more; though for Neceſſity's Sake, two Lioes are often uſed here.

1789		Caſh	Dr.					l.	s.	d.
Jan. 1	1	To Stock					1	8000	—	—
31	—	To Sundry Accompts, received this Month .					—	1599	3	4
Feb. 8	—	To Sundry Accompts, received this Month .					—	837	19	—
								10437	2	4

1789		Tobacco	Dr.	Hhds:	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 4*l.* 14*s.* *per C.*		19	63	1	14	I C	1	297	17	3
14	3	To Caſh, at 4*l.* *per C.* .		20	74	2	0	I H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4*l.* 10*s.* *per C.*		20	76	1	14	I H	—	343	13	9
28	R	To Profit and Loſs gain'd by this Account . . .							9	82	6	10¼
				59	214	1	0			1021	17	10¼

Note, All Accompts of Goods are balaoced either by *Profit* and *Loſs* for the *Gain* or *Loſs* on the Sale thereof: oi by *Balance* for what remains uofold; or by both: In the preſent Caſe, the *Tobacco* is all ſold, and therefore balaoced only by *Profit* and *Loſs* for the Gain, which is very eaſily obtained; for as the Dr. Side contains the prime Coſt of the Goods, that is,

1789		Pepper	Dr.	Bags	lb.			l.	s.	d.
Jan. 1	1	To Stock, at 16*d.* *per lb.* for . .		48	1026		1	68	8	—
Feb. 28	R	To Profit and Loſs gain'd by this Accompt					9	4	5	6
								72	13	6

1789		Per Contra Cr.		l.	s.	d.
Jan. 2	1	By Sundry Accompts	—	10830	14	10¼
Feb. 28	R	By Profit and Loſs gain'd by two Month's trading	9	218	3	6
				11048	18	4¼

Note 1, The firſt Line on this Side contains the Whole of your Eſtate, *viz. Goods, Caſh* and *Debts*, due to you at your firſt ſetting out in Trade.
2, The *Profit* and *Loſs* contaios the whole of your Gain at the cloſing of your Books.

1789		Per Contra Cr.				
Jan. 31	—	By Sundry Accompts, paid this Month . . .	—	1080	14	4½
Feb. 28	—	By Sundry Accompts, paid this Month . .	—	1257	3	9
	R	By Balance remaining in Hand, carried to the next Ledger	10	8099	4	2½
				10437	2	4

Note, The *Balance* of this Accompt (if any) is always placed on the Cr. Side, and ſhews what *Money* is remaining in your Hands; and the Reaſon is very obvious, becauſe no Man can pay more than he receives.

1789		Per Contra Cr.	Hhds.	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 15	3	By *Thomas Johnſon*, at 4*l.* 12*s. per C.* for . . .	10	37	1	15	I H	6	171	19	3¾
20	3	By *John Hammond*, Eſq; at 4*l.* 10*s. per C.* for .	10	37	0	13	I H	6	167	—	5
22	3	By *Robert Moore*, at 4*l.* 15*s. per C.* for . . .	19	63	1	14	I C	7	301	—	7½
Feb. 17	7	By *Martin Unwin*, at 5*l.* *per C.* for	20	76	1	14	I H	7	381	17	6
			59	214	1	0			1021	17	10¼

what you gave for them, and the Cr. Side what they were ſold for; ſo, if the Cr. Side be the greater, the Difference between them is the *Gain*; but if it ſhould happen that the Dr. Side is the greater (as it does ſometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loſs*, and will always fall on the Cr. Side.

1789		Per Contra Cr.	Bags	lb.						
Jan. 22	3	By *Robert Moore*, at 17*d. per lb.* for	48	1026	7	72	13	6		

Canary

1789			Pipes	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 25*l.* *per* Pipe . . .	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe .	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe .	10	R U	8	250	—	—
28	R	To Profit & loſs, gain'd by this Accompt			9	710	—	—
			41			1257	—	—

Note, Here it appears that the Goods are not all ſold; and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſold, at prime Coſt, and add to it the Value of the

Hops

1789			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 2*l.* *per C.* for	30	109	1	12	S C	1	218	14	3½
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *per C.* for	44	132	2	0	T S	9	185	10	—
28	R	To Profit and Loſs, gained by this Accompt . .						9	7	—	10¼
			74	241	3	12			411	5	1½

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

1789			Hhds.	Mark		l.	s.	d.
Jan. 1	1	To Stock at 27*l.* *per* Hhd. for . .	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for	10	R U	8	300	—	—
28	R	To Profit & Loſs gain'd by this Accompt			9	19	15	—
			20			589	15	—

Holland

1789			Pcs.	Ells.		l.	s.	d.
Jan. 1	1	To Stock at 3*s.* *per* Ell	20	384	1	57	12	—
Feb. 28	R	To Profit & Loſs, gain'd by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

1789			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 10*s.* *per* Yard . . .	10	180	1	90	—	—
Feb. 28	R	To Profit & Loſs gain'd by this Accompt			9	5	15	—
			10	180		95	15	—

1789		Per Contra	Cr. Pipes	Mark		l.	s.	d.
Jan. 23	4	By Sundry Accompts, at 28*l. per* Pipe, for	20	RM	—	560	—	—
24	4	By *Richard Remnant*, at 27*l. per* Pipe, to pay in three Months	16	IL	7	432	—	—
Feb. 19	7	By *Isaac Reynolds*, at 28*l. per* Pipe, for	5	RU	8	140	—	—
28	R	By Balance, remaining unsold, at 25*l. per* Pipe, for	5	RU	10	125	—	—
			46			1257	—	—

Goods that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the *Gain* or *Loss* on the Sale of those Goods.

1789		Per Contra	Cr. Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowfield*, Esq; at 2*l.* 2*s. per C.* for . . .	10	31	2	0	SC	6	66	3	—
22	4	By *Robert Moore*, at 2*l.* 1*s. per C.* for	20	77	3	12	SC	7	159	12	1½
Feb. 28	R	By Balance unsold, at 1*l.* 8*s. per C.* for	44	132	2	0	TS	10	185	10	—
			74	241	3	12			411	5	1½

Persons at different Times and Prices.

1789		Per Contra	Cr. Hhds	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George*, at 29*l.* 10*s. per* Hhd. for	2	BA	5	57	—	—
5	2	By *Samuel Fairman*, at 28*l. per* Hhd. for	1	BA	5	28	—	—
15	3	By *Thomas Johnson*, at 28*l.* 5*s. per* Hhd. for	3	BA	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30*l. per* Hhd. for .	4	BA	5	120	—	—
28	R	By Balance unsold, at 30*l. per* Hhd. .	10	RU	10	300	—	—
			20			589	15	—

1789		Per Contra	Cr. Pcs.	Ells		l.	s.	d.
Jan. 2	2	By Cash, at 3*s.* 4*d. per* Ell, for	8	132	1	22	—	—
Feb. 8	6	By Cash, at 4*s. per* Ell, for	12	252	1	50	8	—
			20	384		72	8	—

1789		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
Jan. 9	2	By *Lisbon* Wine, at 10*s.* 2*d.* ½ *per* Yard	5	96	6	49	—	—
Feb. 8	6	By Cash, at 11*s. per* Yard	5	85	1	46	15	—
			10	181		95	15	—

Note, Here is a Yard gain'd by the Difference of Measurement.

		Shalloon	Dr. Pcs.	Yds.		l.	s.	d.
1789								
Jan. 1	1	To Stock, 25. 4*d.* *per* Yard, for . .	7	100	1	11	13	4
Feb. 28	R	To Profit & Loſs, gain'd by this Accompt			9	—	16	8
						12	10	—

		Drugget	Dr. Pcs.	Yds.	Mark				
1789									
Jan. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for	5	60	T L	1	10	10	—
Feb. 21	8	To *Thomas Shaw*, at 3*s.* 4*d.* *per* Yard, for	30	280	T S	9	46	13	4
2	R	To Profit and Loſs, gain'd by this Accompt				9	2	10	—
			25	340			59	13	4

		Thomas Preſton, Eſq;	Dr.			
1789						
Jan. 1	1	To Stock	1	100	—	—
Feb. 28	R	To Balance due to him, to pay *May* 14 next .	10	90	—	—
				190	—	—

Note 1, The *Dr.* Side of any Man's Accompt ſhews what he ſtands indebted to you; and the *Cr.* Side ſhews what you ſtand indebted to him; and when the *Cr.* Side exceeds the *Dr.* (as in this Caſe) the Balance of the Accompt muſt be placed on the *Dr.* Side, and

		Sir Robert Johnſon	Dr.			
1789						
Jan. 1	1	To Stock	1	476	—	—
Error	R	To Balance due to him	10	30	—	—
				506	—	—

Note 1, This *Error* was deſignedly made, to ſhew the young Book-keeper how to correct it; which ſee on the *Cr.* Side.

		John Herbert	Dr.			
1789						
Jan. 1	1	To Stock	1	250	—	—

		Per Contra	Cr.	Pcs.	Yds.		l.	s.	d.
1789									
Jan. 26	4	By *William Lowfield*, Esq. at 2*s*. 6*d*. *per* Yard, for		7	100	6	12	10	—

		Per Contra	Cr.	Pcs.	Yds.	Mark			
1789									
Feb. 8	6	By Cash, at 4*s*. 4*d*. *per* Yard, for		5	60	T L	1	13	—
28	R	By Balance, unfold, at 3*s*. 4*d*. *per* Yard, for		20	280	T S	10	46	13	4
				25	340			56	13	4

		Per Contra	Cr.			
1789						
Jan. 4	2	By *Oporto* Wine		5	35	—
Feb. 6	5	By Cash, received in full		1	65	—
7	5	By *Oporto* Wine, to pay *May* 14 next . . .		5	90	—
					190	—

shews what you are really indebted to him.
2, The Price per *Hhd. Piece, Yard, Ell, &c.* and the *Quantity* of any Sort of Goods, are never put under any Man's Name in the Ledger.

		Per Contra	Cr.			
1789						
Jan. 7	2	By Cash, received in Part		1	100	—
16	3	By Cash, received in Part		1	100	—
Feb. 24	8	By Capt. *William Andrews*, for my Draft on Sir *Robert*, payable to d° *Andrews* . . .		4	246	—
☞	R	By Error on the Dr. Side		—	30	—
28	R	By Balance due to me		10	30	—
					506	—

2, The last Line but one, having the *Index* to it, shews that it was inserted, in Order to balance the *Error* committed on the Dr. Side of this Account.

		Per Contra	Cr.			
1789						
Jan. 19	3	By Stuffs		6	20	—
Feb. 16	7	By Tobacco		1	230	—
					250	—

1789		Capt. John Smith Dr.		l.	s.	d.
Jan. 1	1	To Stock, to pay the 18th Inſtant	1	580	—	—

1789		Capt. William Andrews Dr.				
Jan. 21	3	To Stuffs	6	42	—	—
Feb. 24	8	To Sir *Robert Johnſton*, for my Draft on him, payable to do. *Andrews*	3	246	—	—
				270	—	—

1789		Sir Humphrey Parſons Dr.				
Jan. 8	2	To Caſh, paid in full	1	100	—	—
11	2	To *Liſbon* Wine	6	16	—	—
				116	—	—

Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the *Balance* thereof muſt be placed on the Cr. Side, and ſhews what he is indebted to you.

1789		William Baker, Eſq; Dr.				
Jan. 17	3	To Caſh, paid in full	1	150	—	—
Feb. 20	7	To Caſh, paid in full	1	50	—	—
22	8	To Caſh, for 500*l.* lent him on Bond, for 6 Months, at 5 *per Cent.*	1	500	—	—
				700	—	—

1789		William Warner Dr.				
Jan. 30	4	To *Norwich* Crape, to pay in 3 Months	8	50	—	—

				l.	s.	d.
1789		Per Contra	Cr.			
Jan. 1	3	By Cash received in full		1	580	

				l.	s.	d.
1789		Per Contra	Cr.			
Jan. 1	1	By Stock		1	270	

				l.	s.	d.
1789		Per Contra	Cr.			
Jan. 1	1	By Stock to pay the 8th Instant		1	100	
Feb. 23	R	By Balance, due to me		10	16	
					116	

				l.	s.	d.
1789		Per Contra	Cr.			
Jan. 1	1	By Stock to pay the 17th Instant		1	150	
Feb. 10	6	By Serge, to pay the 20th Instant		9	50	
28	R	By Balance, due to me on Bond		10	500	
					700	

				l.	s.	d.
1789		Per Contra	Cr.			
Jan. 1	1	By Stock		1	15	13
Feb. 23	R	By Balance, due to me, to be paid *April* 30, next		10	34	7
					50	

1789						l.	s.	d.
		Brandon George			**Dr.**			
Jan. 3	2	To *French*-Wine to pay in one Month				2	57	— —
Feb. 12	6	To *Lisbon*-Wine				6	32	— —
							89	— —
1789		**Houſe-Expenſes**			**Dr.**			
Jan. 31	5	To Caſh for ſundry Charges this Month				1	37	13 3
Feb. 2	8	To caſh for ſundry Charges this Month				1	70	12 11
							108	6 2
		Oporto-Wine			**Dr.**			
1789				Hhds.	Mark			
Jan. 4	2	To *Thomas Preſton*, Eſq; at 7*l. per* Hhd.		5	TP	3	35	— —
Feb. 7	5	To *Thomas Preſton*, Eſq; at 9*l. per* Hhd.		10	TP	3	90	— —
2	R	To Profit & Loſs, gain'd by this Accompt				9	30	— —
				15			155	— —
1789		**Samuel Fairman**			**Dr.**			
Jan. 5	2	To *French* Wine				2	28	— —
1789		**Elias Skinner**			**Dr.**			
Jan. 6	2	To *Oporto* Wine, to pay the 12th Inſtant				5	27	— —
Feb. 1	5	To Sundry Accompts				—	154	— —
							181	— —

1789		Per Contra	Cr.		£.	s.	d.
Feb. 5	5	By Cash, received in full		1	57	—	—
28	R	By Balance due to me		10	32	—	—
					89	—	—

1789		Per Contra	Cr.				
Feb. 28	R	By Profit and Loss		9	108	6	2

Note, This *Accompt* must not be balanced by any thing else but *Profit* and *Loss*, because the several things that are made *Drs.* to Cash, are of no estimation in the Mercantile Way, but are an entire *Loss*.

1789		Per Contra	Cr.	Hhds.	Mark			
Jan. 6	2	By *Elias Skinner*, at 9*l.* *per* Hhd. for		3	TP	5	27	—
Feb. 1	5	By *Elias Skinner*, at 9*l.* *per* Hhd. for		2	TP	5	18	—
21	8	By *Thomas Shaw*, 11*l.* *per* Hhd. for		10	TP	9	110	—
				15			155	—

1789		Per Contra	Cr.				
Feb. 28	R	By Balance due to me		10	28	—	—

1789		Per Contra	Cr				
Jan. 12	3	By Cash, received in full		1	27	—	—
Feb. 1	5	By Sundry Accompts			110	—	—
18	7	By Cash, received in full		1	44	—	—
					181	—	—

Lisbon-Wine — Dr.

1789			Hhds.	Mark		l.	s.	d.
Jan. 9	2	To Broad Cloth, at 7l. *per* Hhd. for	7	E I	2	40	—	—
Feb. 11	6	To Sundry Accompts, at 7l. *per* Hhd. for	40	RM	—	280	—	—
15	7	To *Robert Uxley*, at 7l. *per* Hhd. for	10	RU	8	70	—	—
28	R	To Profit & Loss, gain'd by this Accompt			9	33	10	—
			57			422	10	—

William Lowfield, Esq. — Dr.

1789					
Jan. 10	2	To Hops	2	66	3 —
26	4	To Shalloon	3	12	10 —
30	4	To *Norwich* Crape, for *William Warner's* Assignment on him	8	50	— —
				128	13

Thomas Johnson — Dr.

1789						
Jan. 15	3	To Sundry Accompts	—	256	14	2¾

Stuffs — Dr.

1789			Pcs.	Yds.				
Jan. 19	2	To *John Herbert*, at 20d. *per* Yard	20	240	3	20	—	—
Feb. 28	R	To Profit & Loss, gain'd by this Accompt			9	4	—	—
						24		

John Hammond, Esq. — Dr.

1789						
Jan. 23	3	To Tobacco, to pay at Sundry Times	1	167	—	5

		Per Contra	Hhds.	Cr Mark.	£.	s.	d.
1789							
Jan. 11	2	By Sir *Humphrey Parſons* at 8*l.* *per* Hhd. for	2	E I	4	16	—
13	3	By Caſh, at 8*l.* 1*cs.* *per* Hhd. for	3	E I	1	25	10
Feb. 1	5	By *Elias Skinner*, at 8*l.* *per* Hhd. for	2	E I	5	16	—
12	6	By *Brandon George*, at 8*l.* *per* Hhd. for	4	R M	5	32	—
19	7	By *Iſaac Reynolds*, at 8*l.* *per* Hhd. for	14	R M	8	112	—
21	8	By *Thomas Shaw*, at 8*l.* per Hhd. for	7	R M	9	56	—
28	R	By Balance, unſold, at 7*l.* *per* Hhd. for	25	RM 15 RU 10	10	175	—
			57			422	10

		Per Contra	Cr.	£.	s.	d.
1789						
Feb. 28	R	By Balance due to me	10	128	13	—

		Per Contra	Cr.	£.	s.	d.
1789						
Feb. 28	R	By Balance due to me	10	256	14	3½

		Per Contra	Cr.	Pcs.	Yds.	£.	s.	d.
1789								
Jan. 21	3	By Capt. *William Andrews*, at 2*s.* *per* Yard, for	20	2	30	4	24	—

		Per Contra	Cr.	£.	s.	d.
1789						
Feb. 9	6	By Sundry Accompts			67	5
28	R	By Balance, due to me, payable *April* 20th next	10		100	—
					167	5

1789		Robert Moore Dr.		l.	s.	d.
Jan. 22	3	To Sundry Accompts	—	533	6	3
Feb. 25	8	To Cash for his Draft on me, paid to *John Ash*	1	66	13	9
				600	—	—
1789		John Osborne Dr.				
Jan. 23	4	To Canary	2	270	—	—
1789		Richard Remnant Dr.				
Jan. 24	4	To Canary, to pay in three Months . . .	2	432	—	—
		Paper Dr.	Reams			
1789						
Jan. 27	4	To *Hart* & *Unwin*, at 10*s. per* Ream, to pay at sundry Times, for	1000	7	500	—
Feb. 28	R	To Profit and Loss, gain'd by this Accompt		9	30	—
			1000		530	—
1789		Martin Unwin Dr.				
Jan. 28	2	To Sundry Accompts	—	500	—	—
Feb. 1	5	To *Elias Skinner*, for d° *Skinner*'s Assignment on *Unwin*, payable to me	5	20	—	—
17	7	To Tobacco	1	381	17	6
				901	17	6

1789		Per Contra Cr.		l.	s.	d.
Jan. 22	3	By Canary	2	500	—	—
Feb 11	6	By *Liſbon* Wine, on Demand	6	100	—	—
				600	—	—

1789		Per Contra Cr.				
Feb. 23	8	By Caſh, received in Full, by an Aſſignment on *James Jenkins*	1	270	—	—

1789		Per Contra Cr.				
Jan. 25	4	By Sundry Accompts		432	—	—

		Per Contra Cr.	Reams			
1789						
Jan. 29	4	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	500	8	262	10
Feb. 11	6	By *Liſbon* Wine, at 11*s.* - *per* Ream, for	200	6	110	—
15	7	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	300	8	157	10
			1000		530	—

1789		Per Contra Cr.				
Jan. 27	4	By Paper		7	500	—
Feb. 2	5	By *Iſaac Reynolds*, for *E. Skinner*'s Note on d° *Unwin*, now given to *I. Reynolds* .		8	20	—
28	R	By Balance, due to me		10	381	17 6
					901	17 6

Norwich Crape — Dr.

1789			Pcs.	Yards.	l.	s.	d.
Jan. 29	4	To *Robert Uxley* at 3s. 6d. *per* Yard for	100	1600	8	280	—
Feb. 2	R	To Profit and Loss gain'd by this Acompt			9	17	12
						297	12

Robert Uxley — Dr.

1789						
Jan. 29	4	To Paper	7	262	10	
Feb. 13	6	To Serge	9	8	15	
15	7	To Sundry Accompts		257	10	
27	6	To Duroy	8	25	15	
28	R	To Balance, due to him	10	324	10	
				900		

Isaac Reynolds — Dr.

1789					
Feb. 2	5	To Sundry Accompts		120	—
19	7	To Sundry Accompts		252	—
				372	

Duroy — Dr.

1789			Pcs.	Yards			
Feb. 2	5	To *Isaac Reynolds*, at 6s. *per* Yard, for	10	600	8	180	—
28	R	To Profit and loss gain'd by his Accompt			9	7	10
						187	

Sagathee — Dr.

1789			Pcs.	Yards.			
Feb. 2	5	To *Isaac Reynolds*, at 2s. 6d. *per* Yard for	100	1200	8	150	—
28	R	To Profit and Loss, gain'd by this Accompt			9	2	—
						152	

1789		Per Contra	Cr	Pcs.	Yds.	£.	s.	d.
Jan. 30	5	By Sundry Accompts, at 4*s. per* Yard for		40	640		128	
Feb. 14	7	By *Samuel Grainger*, at 4*s. per* Yard for		4	64	10	12	16
28	R	By Balance, unfold, at 3*s.* 6*d. per* Yard for		56	896	10	156	16
				100	1600		297	12

1789		Per Contra	Cr.			
Jan. 29	4	By *Norwich* Crape		8	280	
Feb. 15	7	By Sundry Accompts			620	
					900	

789		Per Contra	Cr.			
b. 2	5	By Sundry Accompts			330	
28	R	By Balance due to me		10	42	
					372	

1789		Per Contra	Cr.	Pcs.	Yds.			
Feb. 14	6	By *Samuel Grainger*, at 6*s.* 6*d. per* Yard		10	150	10	4	15
27	8	By *Robert Uxley*, at 6*s.* 6*d. per* Yard		10	150	8	4	15
28	R	By Balance, unfold, at 6*s.* 0*d. per* Yard		20	300	10	[illegible]	
				40	600		[illegible]	

1789		Per Contra	Cr.	Pcs.	Yds.		
Feb. 14	6	By *Samuel Grainger*, at 2*s.* 10*d. per* Yard		10	120	10	[illegible]
28	R	By Balance, unfold, at 2*s.* 6*d. per* Yard		90	1080	10	[illegible]
				100	1200		

1789 Feb. 4 5 **Thomas Shaw** Dr.

5 *T Shaw*, paid *William Smith*, by order of

21 8 To ditto . . . . . 100 — —

To Sundry Accompts 232 3 4

332 3 4

Serge Dr.

			Pcs.	Yd.			
1789 Feb. 10	6	To Sundry Accompts, at 1*s. per* Yard	100	1400	1	70	—
80	R	To Profit and Loss gain'd by this Accompt			9	1 15	—
						71 15	—

Profit and Loss Dr.

1789 Jan. 5 4 To *Richard Remnant*, lost by the Rebate of 432*l.* for 3 Months, at 5 *per Cent.* . . 5 6 8

Feb. 9 6 *John Hammond*, Esq; lost by an Abatement. 5

2 5 To *Samuel Grainger*, abated in Composition 0 4 15 —

2 R To House Expenses 108 6 2

R To Stock gain'd by two Months trading . . 218 3 6

Note, This Accompt is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a *Loss*: and the Reason is obvious enough; For if there be a *Gain*, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be Cr by *Profit* and *Loss* for the same: the contrary, if there be a *Loss*, which seldom happens to a careful Trader. 375 11 9

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of Goods; hence as that is his *Stock*, the *prime Cost* thereof, and the *Gain* must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the sale of those *Goods*: and as that must be placed on the Cr. side of *Stock*, so *Profit* and *Loss* must be Dr. to *Stock*, for the same Balance or Gain, and not to any thing else.

For Example.

1. Suppose the Merchant's whole Stock should consist of *Pepper*, which is worth 68*l.* 8*s.* *Page* 1, then it must be

Pepper Dr.		Stock Cr.	
To Stock - - -	68*l.* 8*s.*	By Pepper - - -	68*l.* 8*s.*

2. Suppose the *Pepper* to be all sold upon Trust to *Robert Moore* for 72*l.* 13*s.* 6*d.* then is

Robert Moore Dr.		Pepper Cr.	
To Pepper	72*l.* 13*s.* 6*d.*	By Robert Moore	72*l.* 13*s.* 6*d.*

3. To balance this Accompt; as there is a *Gain* upon the Sale of the said *Pepper*: so for that *Gain* you must make

Pepper Dr.		Profit and Loss Cr.	
To profit and Loss	4*l.* 5*s.* 6*d.*	By Pepper - -	4*l.* 5*s.* 6*d.*

1789		Per Contra Cr.				l.	s.	d.
Feb. 3	5	By Cash received of *John James*, for *Shaw's* use			1	100	—	—
21	8	By Sundry Accompts				232	3	4
						332	3	4

1789		Per Contra Cr.	Pcs.	Yds.		l.	s.	d.
Feb. 13	6	By *Robert Uxley*, at 15*d. per* Yard	10	140	8	8	15	—
	R	By Balance unsold, at 1*s. per* Yard	90	1260	0	63	—	—
			100	1400		71	15	—

1789		Per Contra Cr.				
Jan. 28	4	By *Martin Unwin*, gain'd by the Rebate of 300*l.* at 5 *per Cent.*		7	4	18 $10\frac{1}{2}$
Feb. 28	R	By Tobacco		1	82	6 $10\frac{1}{2}$
—	R	By Pepper		1	4	5 $6\frac{4}{4}$
—	R	By Canary		2	107	— —
—	R	By Hops		2	7	— $10\frac{1}{4}$
—	R	By *French* Wine		2	19	15 —
—	R	By Holland		2	14	16 —
—	R	By Broad Cloth		2	5	15 —
—	R	By Shalloon		3	—	16 8
—	R	By Drugget		3	2	10 —
—	R	By *Oporto* Wine		5	30	— —
—	R	By *Lisbon* Wine		6	33	10 —
—	R	By Stuffs		6	4	— —
—	R	By Paper		7	30	— —
—	R	By *Norwich* Crape		8	17	12 —
—	R	By Durey		8	7	10 —
—	R	By Sagathee		8	2	— —
—	R	By Serge		9	1	15 —
					375	11 9

4. To balance the Accompt of *Profit* and *Loss*, you must make

Profit and Loss Dr.		Stock Cr.
To Stock - - 4*l.* 5*s.* 6*d.*		By Profit and Loss 4*l.* 5*s.* 6*d.*

5. Then because Robert Moore has not paid for the *Pepper*, to balance his Accompt, you must make

Balance Dr.		Robert Moore Cr.
To Robert Moore 72*l.* 13*s.* 6*d.*		By Balance - 72*l.* 13*s.* 6*d.*

Lastly, To balance the whole Accompt, you must make

Stock, Dr.		Balance Cr.
To balance 72*l.* 13*s.* 6*d.*		By Stock - 72*l.* 13*s.* 6*d.*

Hence it appears, by taking a survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit* and *Loss* for the *Gain* thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to Advantage, which is equal to the *Prime Cost* and the *Profit* taken together.

1789				£.	s.	d.
Feb. 14	Samuel Grainger	Dr.				
	To Sundry Accompts			78	11	

Balance Dr.

1789			Mark.		£.	s.	d.
Feb. 28	R.	To Cash remaining in Hand, carried to the next Ledger		1	8079	4	2½
	R.	To Canary, unfold, 5 Pipes, at 25*l. per* Pipe	R U	2	125		
	R.	To Hops, unfold, 44 Bags, wt. 1322. 2qrs. at 28*l. per* C.	T S	2	185	10	
	R.	To *French* Wine, unfold, 10 Hhds. at 30*l. per* Hhd.	R U	3	300		
	R.	To Drugget, unfold, 20 Pieces, qt. 280 Yards, at 2*s.* 4*d. per* Yard	T S	3	46	13	4
	R.	To Sir *Robert Johnson*, due to me		3	20		
	R.	To Sir *Humphrey Parsons*, due to me		4	16		
	R.	To *William Baker* Esq; due to me, on Bond		4	500		
	R.	To *William Warner*, due to me, to be paid *April* 20th next		4	34	7	
	R.	To *Brandon George*, due to me		5	32		
	R.	To *Samuel Eairman*, due to me		5	28		
	R.	To *Lisbon* Wine, unfold, 25 Hhds. at 7*l. per* Hhd.	RM 15 RU 10	6	175		
	R.	To *William Lownds* Esq; due to me.		6	128	13	
	R.	To *Thomas Johnson*, due to me		6	256	13	3¾
	R.	To *John Hammond*, Esq; due to me, to be paid *April* 20th next		6	100		
	R.	To *Martin Unwin*, due to me		7	381	17	6
	R.	To *Norwich* Crape, unfold, 55 Pcs. qt. 836 Yds. at 3*s.* 6*d. per* Yard	R U	8	156	16	
	R.	To *Isaac Reynolds*, due to me		8	42		
	R.	To Duroy, unfold, 20 Pieces, qt. 800 Yards, at 6*s. per* Yard	I R	8	96		
	R.	To Sagathee, unfold, 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	I R	8	135		
	R.	To Serge, unfold, 50 Pieces, qt. 1260 Yards, at 1*s. per* Yard	W B	9	63		
					10925	13	4¼

Note 1. Every *Article* under the head of *Balance*, on the *Dr.* side, is derived or brought from the *Cr.* Side of that particular Accompt, which is made *Cr.* by Balance.

2. These *Articles* taken together, make up the Whole of your present *Estate* in *Money*, *Goods*, and *Debts* due to you; and in your next *Books*, that is, in your *Journal* and *Ledger*, they must each of them be made *Dr.* to *Stock*, because each Particular is a Part thereof.

					l.	s.	d.
1789		Per Contra	Cr.				
Feb. 14	6	By Cash received in Part		1	28	11	—
20	8	By Sundry Accompts			50	—	—
					78	11	—
1789		Per Contra	Cr.				
Feb. 28	R	By *Thomas Preston*, Esq; due to him, to be paid *May* 14th next		3	90	—	—
—	R	By *Robert Uxley*, due to him		8	322	10	—
—	R	By Stock, for the neat Proceed of my whole Estate			10513	5	4¼
					10925	5	4¼

Note 1, every *Article* under the head of *Balance* on the the Cr. Side (the last only excepted) is derived or brought from the *Dr.* side of that particular Accompt which is *Dr.* to *Balance*.

2. These *Article* taken together make up the whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* and *Ledger*, your *Stock* must be made *Dr.* to every one of them, the being so many *Crs.* to whom you are *obliged*.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shews the *neat Produce* of your whole Estate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed) and in your next Books *Stock* must be credited with the same, for the whole Quantity and value, because each particular is *Dr.* to *Stock* for its respective Quantity and Value.

Lastly, If what you owe should at any time exceed your *Cash*, *Goods* unsold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* side, shews that you are so much worse than nothing, which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a Composition, in order to enable you to carry on business again.

The TRIAL BALANCE.

Dr. l.	s.	d.		Cr. l.	s.	d.
535	1		Stock	1 10830	14	10¼
10437	2	4	Cash	1 2337	18	1½
92	1		Tobacco	1 102	17	10¼
68			Pepper	1 72	13	6
1150			Canary	2 1132		
404	4	3¼	Hops	2 225	15	1½
570			*French* Wine	2 289	15	
57	12		Holland	2 72	8	
90			Broad Cloth	2 95	15	
11	12	4	Shalloon	3 12	10	
57		4	Drugget	3 13		
100			*Thomas Preſton*, Eſq;	3 190		
476			Sir *Robert Johnſon*	3 446		
250			*John Herbert*	3 250		
580			Capt. *John Smith*	4 580		
270			Capt *William Andrews*	4 270		
110			Sir *Humphrey Parſons*	4 100		
700			*William Baker*, Eſq;	4 200		
50			*William Warner*	4 15	13	
89			*Brandon George*	5 57		
105	6	2	Houſe Expenſes	5		
125			*Oporto Wine*	5 155		
28			*Samuel Fairman*	5		
131			*Elias Skinner*	5 181		
399			*Liſbon* Wine	6 257	10	
123	13		*William Lowſield*, Eſq.	6		
256	14	3¾	*Thomas Johnſon*	6		
20			Stuffs	6 24		
167		5	*John Hammond*, Eſq.	6 67		5
600			*Robert Moore*	7 600		
270			*John Oſborne*	7 270		
432			*Richard Remnant*	7 432		
500			Paper	7 530		
901	17	6	*Martin Unwin*	7 520		
280			*Norwich* Crape	8 140	16	
577	10		*Robert Uxley*	8 900		
372			*Iſaac Reynolds*	8 330		
180			Duroy	8 97	10	
110			Sagathee	8 17		
332	3	4	*Thomas Shaw*,	9 332	3	4
70			Serge	9 8	15	
40	2	1	Profit and Loſs	9 4	18	10½
78	11		*Samuel Grainger*	10 78	11	
23159	5	1	End of the firſt Ledger.	21539	5	1

THE

CASH-BOOK.

1739		Cash. Dr.		l.	s.	d.
Jan. 1	1	To Stock	1	800	—	—
2	2	To Holland, received in full	2	22	—	—
7	2	To Sir *Robert Johnson*, received in Part . .	3	100	—	—
12	2	To *Elias Skinner*, received in full . . .	5	27	—	—
13	3	To *Lisbon* Wine, received in full	6	25	10	—
15	3	To Sir *Robert Johnson*, received in Part . .	3	100	—	—
18	3	To Capt. *John Smith*, received in full . . .	4	58	—	—
23	4	To *Canary*, received in part	1	290	—	—
25	4	To *Richard Remnant*, received in full for his early Payment	7	426	12	4
30	4	To *Norwich* Crape, received in Part of *William Warner*	8	28	—	—
				9599	2	4

1789		Cash Dr.				
Feb. 1.	5	To Balance brought from the last Month . .	—	8518	8	11½
	5	To *Elias Skinner*, received in Part . . .	5	90	—	—
	5	To *Thomas Shaw*, received of *John James*, for *Shaw*'s Use	9	100	—	—
5	5	To *Brandon George*, received in full	5	57	—	—
6	5	To *Thomas Preston*, Esq. received in full .	3	65	—	—
8	6	To Sundry Accompts received in full . . .	—	110	3	—
9	6	To *John Hammond*, Esq. received in Part	6	67	—	—
14	6	To *Samuel Grainger*, received in Part .	10	28	11	—
18	7	To *Elias Skinner*, received in full	5	44	—	—
Err. 21	8	To *Thomas Shaw*, received in full	9	66	3	4
23	8	To *John Osborne*, received in full of *James Jenkins*	7	270	—	—
26	8	To *Samuel Grainger*, received in full of a Composition	10	6	5	—
				9422	11	3½

Note 1. The last *Line* but three, marked with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it in the Like Case; which see on the Cr. Side.

2. The Error must not be added with the rest of the Money when it is carried to the Ledger, because it was never received.

The end of the

1789		Per Contra Cr.		£.	s.	d.
Jan. 8	2	By Sir *Humphrey Parsons'* paid in full	4	100	—	—
14	3	By Tobacco, paid in full	1	298	—	—
17	3	By *William Baker*, Esq. paid in full	4	150	—	—
28	4	By *Martin Unwin*, paid in full	7	495	1	1½
31	5	By House-Expenses, for Sundry Charges this Month	5	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Month	—	8518	8	11
				9599	3	4

1789		Per Contra Cr.		£.	s.	d.
Feb. 2	5	By *Isaac Reynolds*, paid in part	8	100	—	—
4	5	By *Thomas Shaw*, paid *William Smith*, by order of do. *Shaw*	9	100	—	—
10	6	By Serge, paid in Part	9	20	—	—
11	6	By *Lisbon* Wine paid in Part	6	70	—	—
15	7	By *Robert Uxley*, paid in Part	8	100	—	—
16	7	By Tobacco, paid in Part	1	113	13	9
20	7	By *William Baker*, Esq. paid in full	4	50	—	—
—21	8	By *Error* on the Dr. Side	—	66	3	4
	8	By *Thomas Shaw*, paid in full	9	66	3	4
22	8	By *William Baker*, Esq. lent him on bond for 6 Months, at 5 *per Cent.*	4	500	—	—
25	8	By *Robert Moore*, for his Draft on me, payable to *John Ash*, or Oder	7	66	13	9
28	8	By House-Expenses, for sundry Charges this Month	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month	10	8099	4	2½
				9422	11	3½

Note 1. The last Line but nine, having the *Index* prefixt to it in the Margin, shews that it was inserted to balance the Error committed on the Dr. Side of this accompt.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

THE

BOOK of HOUSE-EXPENCES.

	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
1789							
Jan. 1	Paid for 3 Rabits	0	2	6			
2	a load of Hay	1	16	0			
3	a *Cheshire* Cheese, wt. 57 *lb*, at 4*d*. *per lb*.	0	19	0			
4	a Firkin of Butter, wt. 56 *lb*. at 8*d*. *per lb*.	1	17	4			
5	a Load of Straw	1	7	0			
6	the Baker's Bill	0	17	0			
7	a Suit of Apparel	8	0	0			
					14	18	10
8	6 Mahogany Chairs	6	0	0			
9	the Coachman's Bill	0	17	7			
10	the Butcher's Bill	0	19	7			
11	2 *lb*. Sausages	0	1	0			
12	Turnips and Potatoes	0	0	9			
13	Endive and Celery	0	0	4			
14	½ lb. Flour of mustard	0	0	6			
15	the Brewer's Bill	0	10	0			
					8	9	9
16	the Smith's Bill	0	19	8			
17	3 Quarters of oats, at 15*s*. *per* Quarter	2	5	0			
18	1 Quarter's Wages for the Cook	2	0	0			
19	a Goose	0	3	6			
20	a Sett of China Ware	3	0	0			
21	a Gross of best Corks	0	5	0			
22	a Turkey	0	5	0			
23	2 Fowls	0	3	6			
					9	1	8
24	1 Quarter's Salary to the Coachman	2	10	0			
25	1 *Gloucestershire* Cheese, wt. 21 lb at 3*d*. *per* lb	0	5	3			
26	the Baker's Bill	0	19	6			
27	2 Hair Brooms	0	2	0			
28	3 Hearth Brushes	0	1	0			
29	a Gammon of Bacon	0	4	6			
30	2 Quarts of Pease	0	0	5			
31	the Butcher's Bill	1	0	4			
					5	3	0
					37	3	3

	Houſe-Expences Dr. to Caſh.	l.	s.	d.	l.	s.	d.
1789							
Feb. 1	Paid for a load of Sand	0	6	0			
2	the Houſe maid, for a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer .	0	10	0			
4	for Potatoes	0	0	3			
5	The Smith, for mending the Poker, Tongs, and Fire ſhovel.	0	2	6			
6	for mending the Jack and Spits .	0	2	6			
7	the Carpenter, for mending the Shelves in the kitchen	0	7	6			
					2	13	9
8	the Butcher's Bill	1	19	2			
9	the Baker's Bill	0	19	10			
10	for 6 Chaldron of Coals	9	0	0			
11	the Maſon for mending the Kitchen Floor	0	12	6			
12	the Footman, 1 Quarter's Wages .	2	0	0			
13	the Cook's Bill for Greens, &c. .	0	7	8			
14	the Chambermaid, a Quarter's Wages	1	10	0			
					16	9	2
15	for a new Stove in the Parlour .	4	10	0			
16	ditto . . . . Dining-room	6	0	0			
17	the Back-maker for ſome Brewing Veſſels	7	8	0			
18	the Cooper for ſix new Barrels .	2	7	6			
19	the Copper-ſmith for 2 new coppers	9	14	6			
20	the Bricklayer for ſetting the ſaid Coppers	5	3	6			
21	the Smith for Iron work to the ſame	3	17	0			
					39	0	6
22	for a Mill to grind the Malt . .	1	16	0			
23	for a Quarter of Malt and 10lb. of Hops	3	4	0			
24	for a Load of Hay . .	1	16	0			
25	ditto . of Straw .	0	18	0			
26	the Baker's Bill	1	12	0			
27	the Butcher's Bill	2	16	6			
28	for 1 Dozen of Candles	0	7	0			
					12	9	6
					70	12	11

The End of the firſt Book of Houſe Expenſes.

The WASTE-BOOK.

London, March 1, 1789.

An INVENTORY of my whole Eſtate, conſiſting of Money, Goods and Debts, owing to and by me JOHN SIMMONS, taken this Day; and is as follows, viz.

		£.	s.	d.	£.	s.
J.	*Imprimis*, I have in ready money	8099	4	2½		
J. R U	*Item*, 5 Pipes of Canary, at 25*l. per* Pipe	125	0	0		
J. T S	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28*s. per C.*	185	10	0		
J. R U	10 Hhds. of *French* Wine, at 30*l. per* Hhd.	300	0	0		
J. T S	20 Pieces of Drugget, qt. 280 Yards, at 13*s.* 4*d. per* Yd.	46	13	4		
J RM 15 / RU 10	25 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd.	175	0	0		
J. R U	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 3*s.* 6*d. per* Yd.	156	16	0		
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6*s. per* Yard	90	0	0		
J. I R	90 Pieces of Sagathee, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	135	0	0		
J. W B	90 Pieces of Serge, qt. 1260 Yds. at 1*s. per* Yard	63	0	0		
J.	Sir *Robert Johnſon* owes me	30	0	0		
J.	Sir *Humphrey Parſons*	16	0	0		
J.	*William Baker*, Eſq. on bond	500	0	0		
J.	*William Warner*, to be paid *April* 30 next	34	7	0		
J.	*Brandon George*	32	0	0		
J.	*Samuel Fairman*	28	0	0		
J.	*William Lowfield*, Eſq.	128	13	0		
J.	*Thomas Johnſon*	256	14	3¾		
J.	*John Hammond*, Eſq. to be paid *April* 20 next	100	0	0		
J.	*Newton Unwin*	381	17	6		
J.	*Iſaac Reynolds*	42	0	0		
					10925	15
	I am indebted as follows: viz.					
J.	To *Thomas Frapſon*, Eſq. to pay *May* 14 next	90	0	0		
J.	To *Robert Utley*	322	10	0		
					412	10

LONDON, March 2, 1789.

		l.	s.	d.
J.	Sir *Robert Johnſon* has paid me in full	30		
	Note, This being a very plain Caſe, the Learner, I preſume, by this time, can tell that *Caſh* muſt be made Dr. Sir *Robert Johnſon* for the ſum received, and Sir *Robert Johnſon*, Cr. by *Caſh* for the ſame Sum; and therefore for the future, in all ſuch ſingle Caſes of paying and receiving Money, and of buying and ſelling wares, either upon truſt or preſent Payment, I ſhall omit any further inſtructions concerning them, imagining what has been already ſaid to be ſufficient.			
	4			
J.	Bought of *James Allen*, at *Garraway's* Coffee-Houſe, the good Ship *James*, Burthen 300 Tons, or thereabout, for 1590*l*.			
	Paid 5 *per Cent.* down 75 0 0			
	And the reſt in 5 Days . . . 1425 0 0			
	I have alſo ordered her to be repaired and fitted out with all ſpeed, for a Privateer againſt the *French*.	1590		
	Note, This may be journalized two ways, viz.			
	1. Make Ship *James* Dr. to *James Allen* for the whole Sum, and *James Allen* Cr. by Ship *James*, for the ſame Sum. Next make *James Allen* Dr. to *Caſh* for the Sum paid him, and *Caſh* Cr. by *James Allen* for the ſame Sum. Or,			
	2. Ship *James*, Dr. to *Sundry Accompts* for the whole Value; then make *Caſh* Cr. by Ship *James* for the Money paid down, and *James Allen* Cr. by the ſaid Ship for what remains due. I have made choice of this latter Way,			
	6			
J.	Sold to *John Herbert*, $\frac{1}{16}$ Part of the aboveſaid Ship *James*, and received preſent Money	125		
	Note, The Part of the Ship *James*, in this Caſe, is to be eſteemed as Goods, and then it will be eaſy to conceive, that *Caſh* muſt be Dr. to Ship *James* for the Sum received, and Ship *James* Cr. be *Caſh* for the ſame Sum.			
	8			
J.	Sold to Capt. *John Smith* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money	125		
	I have alſo agreed to his going maſter of the ſaid Ship			
	9			
J.	Paid *James Allen* in full for the Ship *James* . . .	142		
	10			
J.	Sold to *William Baker*, Eſq. $\frac{1}{16}$ part of the aboveſaid Ship, for which he is to pay in 7 Days	125		

LONDON, March 12, 1789.

		l.	s.	d.
7.	By an unlucky Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon* Wine, in consequence of which, one of the Staves gave way, whereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost. The Prime Cost of the said Hhd. was			
	Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for sale, the whole Hogshead must go to the Accompt of *Profit* and *Loss*, which must be made Dr. to *Lisbon* Wine for the prime Cost of the said Hogshead, and *Lisbon* Wine must be made Cr. by *Profit* and *Loss* for the said Hogshead and its Value as aforesaid.			7
14				
7.	Sold to *Robert Uxley* $\frac{1}{16}$ part of the Ship *James*, for .			125
17				
	William Baker, Esq. has paid me for his $\frac{1}{16}$ Part of the Ship *James*			125
20				
7.	Sold a Pipe of Canary to *William Dello*, for which he paid me in full			30
21				
7.	Sold to Sir *Robert Johnson* 20 Pieces of Drugget, qt. 280 Yards, at 3*s*. 6*d*. *per* Yard			49
23				
		l.	*s.*	*d.*
2.	Paid *Thomas Preston*, Esq. in Part . . .	89	7	$0\frac{3}{4}$
	Abated me for my early Payment at 5 *per Cent*	0	12	$11\frac{1}{4}$
	Note, This Case is the same with that of *Jan.* 28, which see.			90
25				
7.	Sold to Sir *Robert Johnson* $\frac{1}{16}$ Part of the Ship *James*, for which he has paid me in full . . £125 0 0			
	He has also paid me in full of a Debt . . 49 0 0			
	etc, The Cash here received is on a double Accompt, viz. 125*l*. for the Ship *James*, and 49*l*. more for a debt formerly due, and therefore you must, in this Case, make *Cash* Dr. to *Sundry Accounts* for the whole Sum, and then you must make Ship *James* Cr. by *Cash* for the 125*l* paid you on her Accompt, and Sir *Robert Johnson* Cr. by *Cash* for the rest.			174
26				
7.	Paid *Thomas Young*, Joiner, for Work done in the Ship *James*			20 17
	Note, In this Case you are not to make *Thomas Young*, but Ship *James* Dr. to *Cash* for the Joiner's Work, and *Cash* Cr. by Ship *James* for the same, it being another Expense on the said Ship.			

London, March 27, 1789.	l.	s.	d.
J. Paid *Thomas Pearce* Rigger, for rigging the Ship *James*	28	14	6
28			
J. Paid *Dryden Smith*, Builder, for his repairing the Ship *James*	40	8	—
30			
J. Paid *Nathaniel Weſtall*, Painter, for Painting the Ship *James*	7	4	6
31			
J. Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	33	4	6
April 1			
Richard Lamb of *Harwich*, ſends me Word that he has bought for my Accompt, purſuant to an Order ſent him the 4th of laſt Month, 100 Quarters of Wheat, and ſhip'd it on board the good Ship *Swan*, *William Lyon*, Maſter, and conſign'd it to *Jacob Van Hoove* of *Amſterdam*, to ſell for my Accompt. That he alſo paid ſundry Charges on ſhipping it, as *per* Invoice, all which, with his Commiſſion, at 1 *per Cent.* comes to	99	8	—
Note, In this Caſe there is no occaſion to deſcend to Particulars, but make Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*, Dr. to *Richard Lamb* of *Harwich*, for the whole Coſt of the ſaid *Wheat*, and *Richard Lamb* Cr. by Voyage to *Amſterdam*, for the ſame Sum.			
2			
J. *Richard Lamb*, of *Harwich*, has drawn a Bill on me for 99*l.* 8*s* payable to *William Angel*, or Order, the 30th Inſtant, which Bill I have this day accepted, and becomes due *May* 3 next, including the three days of Grace	99	8	—
Note, This is not only transferring the Accompt from *Lamb* to *Angel* and by your Acceptance of the Note *Lamb* is paid, therefore make *Lamb* Dr. to *Angel*, and *Angel* Cr. by *Lamb*, both for the Value of the ſaid Note. Or the whole Entry might be omitted till the Day of Payment, and then make *Lamb* Dr. to *Caſh*, and *Caſh* Cr. by *Lamb*; though I have uſed the former.			
3			
J. Paid the Blockmaker's Bill, for the *Ship James* . .	19	17	6
5			
J. Sold 10 Bags of Hops, weighing together 30*C*. 1*qr*. at 33*s*. *per C*. to *Robert Uxley*	49	18	3
7			
J. Paid the Ship Chandler's Bill. for ſeveral Guns, ſmall Arms, Powder, Shot, and other Stores, for the Ship *James*	700	13	—

	London, April 10, 1789.	l.	s.	d.
J.	Sold to *William Evans*, $\frac{1}{16}$ Part of the Ship *James*; and received present Money	125		
	12			
J.	Sold to *James Jackson*, $\frac{1}{16}$ Part of the Ship *James*, and received present Money	125		
	14			
J.	Sold to *Thomas Jones*, $\frac{1}{16}$ part of the Ship *James*, and received present Money	125		
	20			
J.	*John Hammond* has paid me in full	100		
	24			
J.	Bought of *James Gray*, 100 Bags of Pepper, containing 32520*lb.* at 10*d. per lb.* and paid present Money . . . . . (*l.* 135 10 0)			
	Which Pepper I have shipped on board the good Ship *Mary*, *James Hilder*, Master, and consign'd the same to *Jacob Van Hoove* of *Amsterdam*, to sell for my Accompt.			
	Paid Charges on shipping the said Pepper as *per* Book of Charges of Merchandize (4 17 10)			
	Note, As the Pepper is consign'd to *J. Van Hoove* to sell for your Accompt, you must make Voyage to *Amsterdam*, consign'd to *J Van Hoove* Dr. to Cash for the whole Expense, and Cash Cr. by Voyage to *Amsterdam*, &c. for the same Sum.	140	7	10
	25			
J.	*John Adams* has insured my aforesaid Adventure of Pepper, at the Rate of 5 *per Cent* which I have paid him			
	Note, This being an Additional Charge on the above Voyage, you must make the said Voyage Dr. to Cash for the Money laid out, and Cash Cr. by the same Voyage for the same Sum.	7		$4\frac{1}{2}$
	27			
J.	Paid *John Jones*, Butcher, his Bill on the Ship *James*	109	10	6
	30			
J.	*William Warner*, has paid me in full	34	7	
J.	Paid Sundry Charges this Month, as per Book of House-Expenses	39	16	10
	May 1			
J.	Paid *James Thatcher*, Baker, his Bill on the Ship *James*	86	18	6
	2			
J.	Paid *John Prestwick*, Rope-maker, his Bill on the Ship *James*	46	17	

LONDON, May 3, 1789.

		l.	s.	d.
J.	Paid *Richard Lamb's* Draft on me to *William Angel* which became due this Day, including the three Days of Grace	99	8	—
	Note, By looking back to *April* 2, the Time that you accepted the Bill, there was a Direction to make *R Lamb* Dr to *William Angel*, which diſcharged the Accompt of *Lamb*; and now as you have paid the ſame, whether to *W. Angel* himſelf, or any other perſon that may have received it of him, it matters not; to you muſt make *William Angel* Dr. to Caſh for the money paid, and Caſh Cr. by *William Angel* for the ſame ſum.			
	6			
J.	Paid *John Pepwell*, Anchorſmith, his Bill on the Ship *James*	73	11	6
	7			
J.	This day the ſeveral Proprietors of the Ship *James* gave me a Meeting, and paid me their ſeveral and reſpective Parts of the foregoing Bills, except *Robert Uxley*, viz.			
	John Herbert 70 17 0			
	John Smith 70 17 0			
	William Baker Eſq. . . . 70 17 0			
	[not paid] *Robert Uxley* 70 17 0			
	Sir *Robert Johnſon* . . . 70 17 0			
	William Evans 70 17 0			
	James Jackſon 70 17 0			
	Thomas Jones 70 1 0			
		566	16	—
	Note, As theſe ſeveral Payments were made upon the Accompt of the Ship *James*; ſo Caſh muſt be made Dr to the ſaid Ship for the ſame, and Ship *James* Cr by Caſh for the like Sum.			
	2. *Robert Uxley*, being one of the Proprietors, has not paid his part nor is there any occaſion for it, becauſe you ſtand largely indebted to him already; and therefore you muſt make *R. Uxley*, Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Caſh for the Sum received, and *R. Uxley* for his part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum. I have followed this laſt Method.			
	10			
J.	Paid *Robert Uxley* in full	76	14	9
	12			
J.	Received Advice from *Jacob Van Hoove*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily loſt on the Coaſt of *Holland*, and no part of her Cargo ſaved. The Value was	140	7	10
	Note, By looking back to *April* 25, you will find that the ſaid *Pepper* was inſured by *John Adams*, who now becomes your Dr. for the ſame, by Virtue of that Inſurance; therefore you muſt make *John Adams* Dr. to Voyage to *Amſterdam*, for the ſaid Sum, and Voyage to *Amſterdam* Cr. by *John Adams* for the ſame Sum.			

London, May 14, 1789.

		£	s.	d.
J.	*Jacob Van Hoove* of *Amsterdam*, writes to me in his Letter of the 6th Instant, that he had disposed of my 100 Quarters of Wheat, consigned to him at 16 *Guilders*, 12 *Stivers per* Quarter, amounting in the whole to 1660 *Guilders*: That he had also paid for Custom, and other necessary Charges, which, with his Commission, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 33*s.* 4*d. per l. Sterling* amounts to			
	Note 1, A *Stiver* is 2*d. Flem.* and a *Guilder* is 40*d.* See *Schoolm. Aff.* p. 82. 33*s.* 4*d.*: 1*l.* :: 1611*G.* 3 *St* : 161*l.* 2*s.* 3$\frac{1}{2}$*d.*			
	2. As the above *Wheat* was consign'd to *Jacob Van Hoove*, for your own Accompt, so he becomes your Dr. whenever he disposes of it, and therefore you must make *Jacob Van Hoove*'s Accompt Current Dr. to Voyage to *Amsterdam* for the neat proceed of the same; and Voyage to *Amsterdam* Cr. by *Jacob Van Hoove* for the Sum.			
	3. The Cr. Side exceeding the Dr. that Difference will be the Gain by this Voyage.			
	17			
J.	Sold 1 Pipe of Canary to *William Coles*, and received of him for the same	30	—	—
	20			
J.	Ship *James* having been out upon a Cruise, has taken a *French* Merchant Ship richly laden, homeward bound, which was ransomed for 40000*l.* Half of which, viz 20000*l.* belongs to the Master and Men, and the other half to the Owners; my half of which I have received and deposited in the Bank of *England*, and comes to	10000	—	—
	Note, As the Money which you have received was upon the Accompt of Ship *James*: so Cash must be made Dr. to the said Ship for the Sum received, and Ship *James* Cr. by Cash for the same Sum.			
	22			
J.	This Day had 10000*l.* Bank Annuity, bearing Interest at 3*l. per Cent.* transferred to me at 94*l. per Cent.*			
		l.	*s.*	*d.*
	Bank Annuity .	9400	0	0
	Brokage . . .	12	10	0
					9412	10	—
	The rest of the Money I have taken home.			
	Note. In this Case you must make *Bank Annuity* Dr. to Cash for the whole sum expended, and Cash Cr. by *Bank Annuity* for the same Sum. The remaining part being taken home, there need nothing be said about it, because it was understood to be in your own Possession before. Or, you may make *Sundry Accompts* Drs. to Cash, viz.			
	Bank Annuity for the Sum paid for the Stock bought, and Profit and Loss for the Brokage: then make Cash Cr. by *Sundry Accompts* for the whole expense. Either way will be right, though I have used the former.			

LONDON, May 25, 1789.	l.	s.	d.
J. My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq. (my Landlord) employed *James Hart*, Joiner, and have paid him in full	17	9	6
Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.			
28			
J. I have insured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4*l. per Cent*, Premium	8	—	—
Note, As you are the Underwriter in this Policy of Insurance, for the sum of 200*l.* at 4*l. per Cent* the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to *Insurance Accompt* for the aforesaid Premium, and *Insurance Accompt* Cr. by *James Allen* for the same sum, the Accompt will be rightly stated.			
31			
J. Paid Sundry Charges this Month, as per Book of House-Expenses	43	11	2
June 2			
J. Received from on Board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, viz. 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn.			
J. Which were consigned to me from *Abraham Van Schooten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent* for Sale, and 2 *per Cent* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth, as *per* Advice. Paid Freight, Custom, and other incidem Charges on Receipt of the same	196	17	6
Note. As you have received the Goods for the Accompt of *Van-Schooten*, and not for yourself, and having the Security in your own hands, for the Money that you have laid out for him; so you must make *Goods for the Accompt of Abraham Van Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the same Sum.			
5			
J. Sold to *James Eaton* the 1000 Reams of Paper, for the Accompt of *Abraham Van Schooten*, at 6*s. per* Ream, for which he has paid me in full	300	—	—
Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to *Goods for the Accompt of Abraham Van Schooten*, for the Quantity of Paper and its Value, and *Goods for the Accompt of Abraham Van Schooten* Cr. by Cash for the same.			

	LONDON, June 8, 1789.	l.	s.	d.
J.	Sold to Sir *Robert Johnſon*, 120 Pieces of Holland, for the Accompt of *Abraham Van Schooten*, at 3*l. per* Piece. for which he is to pay in 10 Days	360	—	—
	Note, As Sir *Robert* has not paid for the Holland, you muſt make him Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the Holland, and *Goods for the Accompt of A. V. Schooten* Cr. by Sir *Robert* for both Quantity and Value.			
	12			
J.	Sold to the above Sir *Robert Johnſon* 100 Pieces of Long Lawn, for the Accompt of *Abraham Van Schooten*, at 2*l.* 10*s. per* Piece	250	—	—
	Received preſent Money . . . *l.*100 0 0			
	The Reſt in 12 Days 150 0 0			
	Note 1, This may be Journalized two Ways, as at Jan. 23, but take this method, viz. make *Sundry Accompts* Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the *Long Lawn*, viz.			
	Caſh for the Money received, and Sir *Robert Johnſon* for the Reſt.			
	Then make *Goods for the Accompt of A. V. Schooten* Cr. by *Sundry Accompts* for both Quantity and Value.			
	2, The *Goods* being all ſold, you may cloſe the Accompt by making the ſaid *Goods* Dr to *Sundry Accompts*, viz. to *Profit and Loſs* for the Advantage you received by your Commiſſion, and to *Abra. Van Schooten's Accompt Current* for the neat Produce: then make each of them Cr by *Goods for the Accompt of Abraham Van Schooten* for their reſpective values, and 'tis done.			
	16			
J.	*Samuel Fairman* has paid me in full	28	—	—
	17			
J.	Sir *Robert Johnſon* has paid me in Part	360	—	—
	19			
J.	Sold to *Samuel Fairman* 10 Hhds. of *Liſbon* Wine, at 10*l. per* Hhd.	100	—	—
	23			
J.	*William Lowfield*, Eſq. has paid me in full	128	13	—
	24			
J.	Sir *Robert Johnſon* has paid me in full	150	13	—
J.	Due to me Half a Years Dividend on 10000*l.* Bank Annuity	150	—	—

LONDON, June 27, 1789.

		l.	s.	d.
J.	Sold to *James Hicks* 10 Hhds. *Liſbon* Wine, at 10*l.* 10*s.* per Hhd. and received preſent Money	105	—	—

29

J. Shipped on board the *Goodwill, William Higgins*, Maſter, My Own

	l.	s.	d.
56 Pieces of *Norwich* Crape, qt. 896 Yards, at 4*s. per* Yard - - - .	179	4	0
20 Pieces of Duroy, qt. 300 Yards at 6*s.* 6*d. per* Yard	97	10	0
22 Pieces of Broad Cloth, at 18*l.* per Piece, (paid for) . . .	396	0	0
Charges thereon as *per* Invoice .	10	7	6
My Commiſſion on 683*l.* 1*s.* 6*d.* at 2 *per Cent.*	13	13	3
		696	14	9

All which go conſign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Riſque.

Note 1, As the foregoing Goods are conſign'd to *Van Schooten*, for his own Accompt, and not for yours, ſo whether they ever come to his Hands or not, you muſt make *Van Schooten's Accompt Current* Dr. to *Sundry Accompts* for the whole Charge, viz.

To *Norwich* Crape for its Quantity and Value.
To *Duroy* for the ſame;
To *Caſh* for the *Broad Cloth*, becauſe you have bought it, and paid for it, but not entered it in your Books, and alſo for the Charges on Shipping; and
To *Profit and Loſs* for your Commiſſion.
☞ The Commiſſion comes to but 13*l.* 13*s.* 2*d.* 3*qrs.* though put down 13*l.* 13*s.* 3*d.* which thing is often done, not by miſtake but for the purpoſe.

2. Then make each of them Cr. by *Van Schootens* Accompt Current, for its reſpective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's Accompt Current* will ſhew what he owes you, or you owe him, which muſt be brought to Accompt the next time you are employed by him; or it may be done by Draft.

30

J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	40	8	10

LONDON, July 4, 1789.

					l.	s.	d.
J.	Shipped on board the *Goldfinch, William Davis* Maſter,						
Caſe JJ	1 Caſe, containing 100 Silver Watches at 3*l.* each, bought of *William Warner*				300	0	0
Bale JJ	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l.* *per* Piece, bought of *William Lowſield*, Eſq.				400	0	0
Hhds. 1 to 30 each JJ	30 Hhds. of Tobacco, containing 170 *C.* Weight, bought of *Thomas Johnſon* at 4*l.* 6*s.* 4*d.* *per C.*				733	6	8
	Paid Cuſtom, Freight, and other Charges on ſhipping the ſame				29	13	0
						1462	9 8
	The Drawback on the ſaid Tobacco, at 2*l.* 11*s.* 4*d.* *per C.* amounts to					436	6 —

All which are conſign'd to *Jaques Joliffe*, Merchant, at *Copenhagen*, to ſell for the joint Accompt of *Samuel Smith* and myſelf, each Half, and are numbered and marked as per Margin.

Note 1. In order to Journalize this Accompt rightly, you muſt make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and ſelf, each half, conſign'd to *Jaques Joliffe* Dr. to *Sundry Accompts*, viz

To *William Warner*, for the Watches, and their Value;
To *William Lowſie'd*, Eſq. for the Scarlet Cloth aod its Value;
To *Thomas Jackſon*, for toe Tobacco, and its Value; and
To *Caſh* for the Charges.

2. Then each of them muſt be made Cr. by the ſaid Voyage for the Goods, and their Values reſpectively.

3. As you are concerned in Partnerſhip, your Partner's *Accompt Current* muſt be made Dr. to his *Accompt in Company* for his half of the ſaid Goods and Charges.

4. For the Drawback oo the Tobacco, you muſt make the *Commiſſioners* of the *Cuſtoms* Dr. to the ſaid *Voyage in Company* for the Value of the Drawback, becauſe the Tobacco is to be exported.

5. As you are ſunpoſed to be the principal Actor in this Caſe, you muſt alſe make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half part of the Drawhack now, or let it alooe till the *Commiſſioners* pay you; however I have dooe it now.

6 The young Book keeper, perhaps, may be at a Loſs for the Meaning of the Word Drawback, aod therefore I give him this ſhort Explanation.

When Goods are imported, they pay a Duty to the King; and when thoſe Goods, or aoy part of them are exported again, the *Commiſſioners of the Cuſtoms* pay back again ſo much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money ſo repaid is called the *Drawback*.

London, July 9, 1789.

		l.	s.	d.
J.	Ship *James*, after a ſmart Engagement with a *French* Merchant-man, took her, but afterwards ſhe was ranſomed for 50000*l.* the Half Part coming to the Owners is 25000*l.* my Half whereof as being Half Owner, (which I have received) comes to . . . . *Note*, This muſt be Journalized exactly as p. 7, *May* 20.	12500	—	—
	12			
J.	This Day had 12000*l.* *Old South Sea* Annuity tranſferred to me at 91½ *per Cent.* *l.* *s.* *d.* *Old South Sea* Annuity . . 10980 0 0 Paid Brokerage 13 14 6	10993	14	6
	Note, Here you muſt make *Old South Sea Annuity* Dr. to *Caſh* for the Money that you have laid out; and *Caſh* Cr. by *Old South Sea Annuity* for the ſame Sum. Vide *May* 22, p. 7.			
	14			
J.	I have inſured 200*l.* on the Scarlet Cloth that Sir *Humphrey Parſons* has ſhipp'd on board the *Falcon* from *London* to *Smyrna*, at 1 *per Cent.* to be paid upon News of her ſafe Arrival there	16	—	—
	Note, As you have not received the *Premium* therefore you muſt make Sir *Humphrey* Dr. to *Inſurance* for it, and *Inſurance* Cr. by Sir *Humphrey* for the ſame Sum.			
	17			
J.	Bought of *John Marſh*, of *Mancheſter*, 5628*lb.* of ſuperfine Thread at 14*s.* 10*d.* ½ *per lb.*	4185	16	6
	To pay at three two Months as follows, as *per* 3 Bills delivered, *viz.*			
	The firſt of 2185*l.* 16*s.* 6*d.* to pay 17 *September* next;			
	The ſecond of 1000*l.* to pay 17 *November* next; and			
	The third of 1000*l.* to pay 17 *January next.*			
	Which Thread is for the Accompt of *James Severn* and Self, each Half, myſelf having the Diſpoſal of the ſame.			
	Note 1. As the *Thread* is in Comp. you muſt make *Thread in Comp.* between *James Severn* and Self, each Half, Dr. to *John Marſh*, for the Quantity and its Value; then make *John Marſh* Cr. by *Thread in Comp.* &c. for the ſame Sum.			
	2. Becauſe you have a Partner, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half of the ſaid *Thread*; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	20			
J.	*Jaquet Jolliffe* of *Copenhagen*, writes me word in his Letter of the 12th Inſtant, that he had received the Goods conſigned to him, for the joint Accompt of *Samuel Smith* and Self; and the Commiſſioners of the Cuſtoms being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods conſigned to the ſaid *Jaques Jolliffe*, I have received the ſaid Drawback, which is	43[illegible]	[illegible]	8

LONDON, July 20, 1789. | l. | s. | d.

Note, 1 In this case you are only to clear the *Commissioners*, and therefore you must make *Cash* Dr. to them for the Money received, and *Commissioners* of the *Customs* Cr. by *Cash* for the same Sum.

2. This *Transaction*, to some, may seem a little too hasty; but as some Persons are more successful in *Trade* than others, the whole of this *Voyage*, in all its following Circumstances, may be looked upon as happy in its quick Return.

— 23 —

J. Paid sundry Charges in bringing the Thread in Comp. between *James Severn* and self, into my Warehouse — 17 | 14 | 6

Note 1, This being an additional Charge on the said *Thread*, you must make that Dr to Cash for the Money paid, and Cash Cr. by the said *Thread* for the same sum.

2. Then, because your Partner is concerned in the said Charges by you paid, you must make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp.* Cr. by his Accompt Current for the same Sum.

— 24 —

J. This Day *John Adams* came to pay me his Insurance on my 100 Bags of Pepper lost, which was done as follows, *viz.*

	l.	s.	d.
Drawback on 140*l* 7*s*. 10*d*. at 8 *per Cent*	11	4	7
Received in Cash	129	3	5
	140	7	10

Note 1. On the Payment of Insurance, it is customary for the paying Man to receive a Drawback of 6. 7, or more per cent Hence *Profit and Loss*, and Cash must be made Drs. to *Adams* for their respective Sums, and *Adams* Cr. by *Sundry Accompts* for the whole Sum.

2. The Drawback is 11*l*. 4*s*. 7*d*. $\frac{1}{2}$, but the 1-2 is purposely omitted.

— 26 —

J. Received of Sir *Humphrey Parsons* in Part . . . — 1000 —

— 28 —

J. Sold *Timothy Hart*, and Comp. 1000*lb*. of Thread, in Comp between *James Severn* and Self, at 18*s*. *per lb*. . . . . — 900 —

For which they are to pay in 3 Months, that is to say, on *September* 28, *November* 28, and *January* 28, at 300*l*. each Payment. as *per* 3 Notes received.

Note 1. It is evident enough that *T. Hart* and Comp, must be made Dr. to *Thread in Comp.* between *James Severn* and Self for the Value; and that the said *Thread* must be made Cr. by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his *Accompt in Comp.* Dr. to his *Accompt Current* for his Half of the said *Thread* sold as above, viz 450*l*. and then make your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same um.

☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp.* Dr to his *Accompt Current* for Goods sold but not paid for: Some chusing to do it as soon as the Goods are sold, though upon Credit, while others omit

LONDON, July 28, 1789. | l. | s. | d.

the Entry till the Money is paid. But I really think that the former way is the most eligible; because when the Goods are all sold, and the Accompt closed, each *Partner's Accompt Current* shews what is due to him, and consequently, what that Partner who keeps the Accompt has to pay him.

31

J. Paid sundry Charges this Month, as *per* Book of House-Expenses . . . . . 21 | 18 | —

August 3

J. Sold to *Abraham Sanders* 1000*lb.* of Thread in Comp. between *James Severn* and self, at 18*s.* *per lb.* for which I have received present Money . . . 900 | — | —

Note, This Entry differs so very little from that of the 28th ult. in the manner of journalizing, that it can scarcely be called a Difference, only making *Cash* Dr. to *Thread* in Comp. instead of the Person; the other Part of making your Partner's *Accompt in Comp.* Dr. for his half is the same as in that.

6

J. Paid sundry Charges in refitting the Ship *James*, as *per* Bills . . . . . 207 | 5 | —

Note 1. As the Money was paid on the Accompt of Ship *James* she must be made Dr. to Cash for the same, and Cash Cr. by the said Ship for the like Sum.

2. Make each Partner Dr. to the said Ship for his $\frac{1}{16}$ Part of the said Charges, *viz.* 12*l.* 19*s.* 0*d.* 3 *qrs.* and Ship *James* Cr. by *Sundry Accompts* for their several Sums taken together, viz. 103*l.* 12*s.* 6*d.*

8

J. *Jaques Joliffe* of *Copenhagen*, by his Letter of the 2d Instant, writes me Word, that he had the good Fortune to dispose of all the Effects consign'd to him for the joint Accompt of *Samuel Smith* and self, soon after he received them; the neat proceed whereof, deducting all Charges and his commission thereon, as *per* his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* per Dollar . . . . . 2510 | — | —

Note 1, *Jaques Joliffe* having disposed of all the Effects, you must now clear Voyage to *Copenhagen*, by making *Joliffe's* Accompt Current Dr. to the *Voyage* for the neat Produce of the same; and the said Voyage Cr. by *J. Joliffe's* Accompt Current for the same Sum.

2. Your Partner's Accompt in Comp. must be made Dr. to his Accompt Current, and his Accompt Current Cr by his Accompt in Comp. for his half of the said neat Produce.

12

J. *Johannes Scheelhase* having occasion to go to *Copenhagen*, has desired me to draw a Bill on *Jaques Joliffe* for the aforesaid 10040 Rix Dollars, payable to the said *Scheelhase*, which I have accordingly done, he paying me 5*s.* 0*d.*$\frac{1}{2}$ *per* Dollar, which comes to . . . . 2520 | 9 | 2

	l.	s.	d.

Note 1. This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Joliffe* more than *Johannes Schelhase*, you must make Cash Dr. to Sundry Accompts for the whole Sum, viz.

To *Jaques Joliffe's* Accompt Current for the Money due from him to you, viz. 2510*l.*

To *Profit and Loss* for your Half of the Gain on the said *Dollars*, viz. 5*l.* 4*s.* 7*d.* and to *Samuel Smith's* Accompt Current for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by Cash for their respective Sums.

Thus will the Balance of your Partner's Accompt in Comp. shew what he has gain'd by Trade; and likewise the Balance of his Accompt Current shew what you are to pay him.

3. The Balance of your Partner's Accompt in Comp. must be carried to *Voyage* to Copenhagen, by making it Cr. by Voyage to Copenhagen for his half Share of the gain thereof, and *Voyage* to Copenhagen Dr. to Partner's Accompt in Comp. for the same Gain.

4. The *Balance* of the said Voyage will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make Voyage to Copenhagen Dr. to *Profit and Loss* for your own half Share of the Gain, and *Profit and Loss*, Cr. by *Voyage* to Copenhagen for the same Sum: thus will this Accompt be closed.

14

J. Upon examining the List at *Lloyd's* Coffee-House, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons* 200

Note. As you have not yet paid the Money, you must make *Insurance* Dr. to Sir *Humphrey Parsons*, for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner* 1000

Note. Your Brother-in-Law, *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of Course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.

17

	l.	s.	d.
J. *William Simpson*, Cooper, has by my Order bottled off 1 Hhd of *French Wine*, Value	30	0	0
D° *Lisbon Wine*	7	0	0
for the Use of the Family.			37

Note, As the French and Lisbon Wines were bottled off for the Use of the House, and not to be sold, you must here make House-Expenses or *Profit and Loss* Dr. to Sundry Accompts for the two Hhds thus set aside out of trade at their prime Cost; then make each of them Cr. by House-Expenses or by *Profit and Loss* for their Quantities and Values respectively. I have used House Expenses.

LONDON, Auguſt 20, 1789.

		l.	s.	d.
J.	This Day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of ſuperior Force and carried into *Breſt*.			
	Note, This Paſſage being a Matter of Information, more than any thing elſe; and as the ſaid Ship has already made a ſufficient Gain, no journalizing need be made, but the whole Accompt of the ſaid Ship may be balanced, and thereby the clear Gain be known.			
	22			
J.	*William Baker*, Eſq. has paid me Half a Years Intereſt, which is due this Day on the 500*l.* lent him *Feb.* 22 laſt	12	10	—
	Note, In this Caſe you are to make *Caſh Dr.* to *Profit and Loſs*, or to *Intereſt Accompt* (I have made it *Profit and Loſs*) and not to the Man that you received it of, for the Sum ſo received, and *Profit and Loſs* Cr. by *Caſh* for the ſame Sum.			
	23			
J.	This Day the ſeveral Proprietors of the Ship *James* met, and paid me their ſeveral Parts of the Charges by me paid the 6th Inſtant, belonging to the ſaid Ship, *viz.*			
	John Herbert . . 12 19 0			
	John Smith . . . 12 19 0			
	William Baker, Eſq. 12 19 0			
	Robert Uxley . . . 12 19 0			
	Sir *Robert Johnſon* 12 19 0			
	William Evans . . 12 19 0			
	James Jackſon . . 12 19 0			
	Thomas Jones . . 12 19 0			
		103	12	6
	Note; In this Caſe you are only to make *Caſh* Dr. to *Sundry Accompts* for the Money received, and each Man, Cr. by *Caſh* for his reſpective Sum by him paid.			
	26			
J.	The three Bills given by me to *John Marſh*, of *Mancheſter*, for Thread in Comp. between *James Severn* and myſelf, were this Day brought to me for Acceptance by the following Perſons, which I have accordingly accepted, viz.			
	Thomas Treſſon for 2185*l.* 16*s.* 6*d.* payable 17. *Sept.* next.			
	Sir *R. Johnſon* for 1000 0 0 do. 17 *Nov.* next.			
	Robert Uxley for 1000 0 0 do. 17 *Jan.* next			
	Note, This is no more than transferring the Accompt from *Marſh* to the ſeveral Poſſeſſors of thoſe Bills; and by your Acceptance of them *Marſh* is paid, and therefore muſt be diſcharged; conſequeotly you muſt make *John Marſh* Dr. to *Sundry Accompts* for the whole Sum due from you, and each Man Cr. by the Sum of that particular Bill which is in his Poſſeſſion.	4185	16	6

London, Auguſt 28, 1789.

		l.	s.	n.
J.	Bought of *Andrew Collins*, the Ship *Hopewell*, Burthen 300 Tons, *John Hill*, Maſter, for which I have paid down	1200	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expenſes	21	17	6
	September 3			
J.	Sent to Mr. *William Warner*, Executor to the laſt Will and Teſtament of my late Brother-in-law, *Chriſtopher Verax*, 1 Hhd. of *French* Wine as a Preſent; the prime Coſt whereof is	30	—	—
	Note, The Wine thus given, muſt here be looked on as loſt, becauſe not ſold, nor any Value received thereon; therefore you muſt make *Profit* and *Loſs* Dr. to *French Wine*, for the Value of the ſaid Hhd. and *French Wine*, Cr. by *Profit* and *Loſs* for the ſame Sum.			
	5			
J.	Paid Sir *Humphrey Parſons* the Balance of our Accompt, which was	184	—	—
	viz. In Caſh 172 0 0			
	Drawback on 200*l.* at 6 *per Cent.* 12 0 0			
		184	—	—
	Note, It is cuſtomary on the Payment of *Inſurance*, to have a *Drawback* of 4, 5, 6, or more per cent. and as Sir *Humphrey* has not paid the Premium of 16*l.* there remains on the Balance of the Accompt but 184*l.* to be paid by you; but as you demand a *Drawback* of 6 per cent. you are to pay him, in reality no more than 172*l.* Hence, to ſtate the Accompt right, you muſt make Sir *Humphrey* Dr. to Sundry Accompts for the 184*l.* then make Caſh Cr. by Sir *Humphrey* for the Sum paid him, and *Profit* and *Loſs* Cr. for the *Drawback*.			
	7			
		l.	*s.*	*d.*
J.	Sold the Ship *Hopewell* to *Abraham Sanders* and received of him two Bank Notes for	1500	0	0
	One Warrant to be paid by the Treaſurer of the South Sea Company, for . . .	100	0	0
		1600	—	—
	Note, In this Caſe the *Bank Notes* and the *Warrant* may be eſteemed as Caſh, and as ſuch made Dr. to the ſaid *Ship*, and the ſaid Ship Cr. by Caſh, both of them for the Value of the ſaid Notes and Warrants.			

London, September 9, 1789. | *l.* | *s.* | *d.*

J. Received Advice from *Timothy Sutton*, of *Barbadoes*, that he hath according to my Order, ſhipped on board the *Whale*, *John Miller*, Maſter, 45 Cheſts of Sugar, qt. neat 223*C*. 2*qrs*. 7*lb*. Avoirdupois, at 15*s*. Sterling per C. including the charges of ſhipping | 167 | 1 | 3¼

Which Sugar, although conſigned to me, is for the Account of *John Parrot*, *George Hale*, and Self, each 1-3 my two Partners having agreed to allow me 2 *per cent*. on their own Parts for Warehouſe-Room, and my Care on the Sale thereof.

Note 1, After *Sutton* had received your Order, and taken Care to ſhip the Sugar, it was then no longer his, but yours, and you are obliged to ſtand the chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You muſt make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the ſame Sum.

3. As you have Partners, you muſt make each Man's Accompt Current Dr. to his Accompt in Comp. for the third of the ſaid charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.

11

J. Received from *Nathaniel Keeble*, of *Hull*, 150 Pieces of *Yorkſhire* Cloth, which he bought for my Accompt, purſuant to my Order of the 24th. ult. at 7*l*. 10*s*. *per* Piece . . . . . | *l.* 1125 | *s.* 0 | *d.* 0

Paid Charges on bringing the ſame into my Warehouſe . . . . . | 27 | 4 | 6

1152 | 4 | 6

J. Received alſo from Do *Keeble*, 50 Pieces of the ſame Cloth, which he deſires me to diſpoſe of for his Accompt.

J. Paid Charges on bringing the ſame into my Ware-Houſe. . . . . | 11 | 4 | 8

Note 1, The firſt 150 Pieces of *Yorkſhire* Cloth, are for your own Accompt, and therefore you muſt make *Yorkſhire* Cloth Dr. to *Sundry Accompts*, viz.

To *Nathaniel Keeble* for the Quaotity you have received of him, and its Value; and

To Caſh for the Charges by you paid in bringing the ſame Home;

Then make each of them Cr. by *Yorkſhire* Cloth for their reſpective Sums.

2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkſhire* Cloth for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to *Caſh* for the charges that you have been at in bringing it into your Warehouſe, naming the Quantity; and *Caſh* Cr. by ditto Cloth, *&c.* for the ſame Expenſe.

London, September 15, 1789.

		l.	s.	d.
J.	Received the 45 Chests of Sugar from on board the *Whale*, consigned to me by *Timothy Sutton* of *Barbadoes*.	167	13	5¼
	Paid Custom thereon, at 4s. 9d. 60/100 per C. on 223 C. 2 qrs. 7lb.	53	18	8¼
	Freight at 4s. per Chest	9	0	0
	Litherage	1	7	3
	Cartage	2	10	7
		66	16	6¼

C. D. C. qrs. lb. £. s. d.
Note 1. 1 : 57-9 : : 223 2 7 : 53 18 81-4

2. As you have received the Sugar, you must 1st make *Sugar* in *Comp.* with *John Parrot*, *George Hale* and self, each one third Dr to *Sundry Accounts* for the whole charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Cash for the charges in bringing the same home; then make each of them Cr. by *Sugar in Comp. &c.* for its respective Value.

3. Your Partners also must each of them have his *Account Current* made Dr. to his *Account in Comp.* for the third of the said charges, and his *Account in Comp.* Cr. by his *Account Current* for the same. The like for the first Value was done before.

20

J. Paid *Thomas Preston*, Esq. my Note given to *John Marsh*, of *Manchester*, and by him assigned to do. *Preston*.

	l.	s.	d.
Paid	2185	16	0
Abated me	0	0	6
	2185	16	6

Note, In this case you must make *T. Preston* Dr. to *Sundry Accounts*, viz. To Cash for the Money paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6d. then make each of them Cr. by their respective Sums.

22

J. Sold to *James Jackson* the 45 Chests of Sugar in Comp. with *John Parrot*, *George Hale* and self, containing neat 223 C. 2 qrs. 7 lb. at 4l. per C. together with my own 8 Hhds. of *French* Wine, at 35l. per Hhd.

	l.	s.	d.
Sugar in Comp.	894	5	0
French Wine of my own	280	0	0
	1147	5	—
For all which I have received			
In Cash	200	0	0
By a Draft on *William Harman*	400	0	0
The rest to stand out 6 Months	574	5	0
	1174	5	—

Note 1, That this Account may be journalized, and then posted right, you are to consider that although *Jackson* has bought the *Sugar* in Comp. and your own *French* Wine, and paid for them in Part, yet you must first make him Dr. for the whole; and then make him Cr. by what Part he has paid, in the following Manner, viz. *James Jackson* Dr. to *Sundry Accounts*.

LONDON, September 22, 1789.

for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and alſo to *French* Wine (for your own proper Accompt) for its Value; then make each of them *Cr.* by *James Jackſon* for its reſpective Quantity and Value.

2. Becauſe *Jackſon* has paid part in Caſh, and a Draft on *Harman*, they, *i. e. Caſh* and *Harman*, or Sundry Accompts muſt be made *Drs.* to *James Jackſon* for their reſpective ſums, and *Jackſon* Cr. by Sundry Accompts for the whole that he has paid.

3. The Sugar in Comp. being diſpoſed of, you muſt next make each Partner's Accompt in Comp. Dr. to his Accompt Current for his third Share of the Sugar ſold as aforeſaid, and each Partner's Accompt Current Cr. by his Accompt in Comp. for the ſame Sum.

4. Becauſe you are to be allowed 2 per Cent on the ſale &c. of the ſaid Sugar by way of Commiſſion, it will be neceſſary to obſerve that the whole was ſold for 894*l.* 5*s.* which Sum at 2 per Cent. amounts to 17*l.* 17*s.* 8*d.* 1-4: one third of which comes to 5*l.* 19 2*d.* 3-4 for each Partner to pay: and in this caſe you muſt make each Partner's Accompt Current Dr. to Profit and Loſs in the Sum of 5*l.* 19*s.* 2*d.* 3-4 for his third on the ſale &c. as aforeſaid, and Profit and Loſs Cr. by each Partner's Accompt for the ſame Sum.

Thus will the Balance of each Partner's Accompt in Comp. ſhew what he has gain'd by Trade, and likewiſe the Balance of his Accompt Current ſhew what you are to pay him.

24

J. Sold to *William Evans* 1000lb. of Thread in Comp. between *James Severn* and ſelf, at 18*s. per lb.* . . 900

	l.	*s.*	*d.*
Received in Caſh	200	0	0
——a Draft on *Thomas Jones* for	300	0	0
The reſt in 6 Months	400	0	0

900

Note 1, Here you muſt make Sundry Accompts Drs. to *Thread in Comp.* for the whole Value, *viz.* Caſh for the Money that you have received:

Thomas Jones for the Draft on him; and

William Evans for the Remainder:

Then make Thread in Comp. Cr. by Sundry Accompts for the whole Quantity ſold, and its Value.

2. Make your Partner's Accompt in Comp. Dr. to his Accompt Current for his half part of the ſaid *Thread*, and your Partner's Accompt Current Cr. by his Accompt in Comp. for the ſame Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s. per* Piece 425

29

J. Due to me Half a Year's Dividend on 1200*l.* Stock, Old South Sea Annuity 180

LONDON, September 30, 1789.	l.	s.	d.
J. Paid Sundry Charges this Month, as per Book of House-Expenses	22	12	6
October 1			
J. Received of *Timothy Hart* and Comp.	300	—	—
3			
J. Sold to *Adam Hewitt* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s. per* Piece for preſent Money. . .	425	—	—
6			
J. Received of Mr. *William Warner*, the Legacy due to me by the laſt Will of my late Brother *Chriſtopher Verax*	1000	—	—
At which Time I alſo paid him my Debt of	300	—	—
10			
J. Received Half a Year's Intereſt on my 12000*l.* Old South Sea Annuity, due at Michaelmas laſt . . .	180	—	—
14			
J. Received Half a Year's Intereſt on my 10000*l.* Bank Annuity, due at Midſummer laſt	150	—	—
18			
J. Received of *William Herman*, by Virtue of a Draft on him by *James Jackſon*	400	—	—
22			
J. Received of *Thomas Jones*, by Virtue of a Draft on him by *William Evans*	300	—	—
24			
J. Sold 1 Pipe of Canary to *John Hammond*, Eſq. for .	30	—	—
26			
J. Received of *Martin Unwin* in Part	100	—	—
28			
J. Shipped on Board the *Whale*, *John Miller* Maſter.			

	l.	*s.*	*d.*
30 Bags of Hops, qt. 90*C.* 1*qr.* at 28*s.* *per C.*	126	7	0
20 Pieces of Sagathee, qt. 240 Yards, at 2*s.* 6*d. per* Yard	30	0	0
20 Pieces of Serge, qt. 280 Yards, at 1*s. per* Yard	14	0	0
Paid Charges on ſhipping the ſame . .	19	17	6
	190	4	6

All which go conſign'd to *Timothy Sutton*, Merchant at *Barbadoes*, for my own Accompt and Riſque.

Note 1. In this Caſe the young Book-keeper might aſk, Why Commiſſion is not charged here, as well as at June 28? To which I anſwer, that as the Goods are to be diſpoſed of for

LONDON, October 28, 1789.

	l.	s.	d.

your own Accompt, and not for *Sutten's* it would be abſurd for you to charge Commiſſion on your own Goods, which are to be ſold for your own Uſe: and therefore when *Sutten* has diſpoſed of the Goods, he muſt charge Commiſſion according for what he can ſell them.

2. As the goods are conſign'd to *Sutten* for your own Accompt, *Sutten* is not to run the Riſque of the Seas; and therefore if the Ship ſhould be loſt, you muſt ſtand to the Loſs, and not *Sutten*.
3. You muſt make *Voyage to Barbadoes* Dr. to *Sundry Accompts* for the whole Charge, and each of them Cr. by the ſaid *Voyage* for its reſpective Value, ſubmitting the reſt to the chance of the Market, which, if Goods of this Nature ſhould happen to be plenty, will occaſion the Price to run low; but if ſcarce will enhance the Price in Proportion.
4. The Goods thus ſent, muſt be charged at the prime Coſt, becauſe it is only removing them from one Place to another.

29

J. *Brandon George* has inſured the aforementioned Goods, conſign'd to *Timothy Sutton*, at 6 *per cent.* for which I am to be credited. — 11 8 3

Note, This caſe being a further Expence on the juſt mentioned Voyage, you muſt make that Dr. to *Brandon George* for the Sum inſured, and *Brandon George* Cr. by the ſaid *Voyage* for the ſame Sum.

30

J. Sold to *Brandon George*

	l.	s.	d.
1 Pipe of Canary	30	0	0
1 Hhd. of *Liſbon* Wine	10	0	0
			40 — —

31

J. Paid Sundry Charges this Month, as *per* Book of Houſe Expenſes 26 13 8

November 1

J. Paid *William Lowfield*, Eſq. in full . . . . . 400 — —

4

J. Received of *Samuel Fairman* in full . . . . . 100 — —

7

J. Paid *Thomas Johnſon* in Part . . . . . 100 — —

10

J. Sold *John Adams*

	l.	s.	d.			
1 Bag of Hops, wt. 3*C.* at 36*s. per C.*	5	8	0			
1 Pipe of Canary	33	0	0			
for which I have received in full				38	8	—

London, November 15 1789.

		l.	s.	d.
J.	Received a Bill of Exchange from *Jacob Van Hoove of Amsterdam*, of 1611 *Guil. 3 Sti.* drawn upon *Jaques Van-Brook*, for the Value received there, by ditto *Van-Hoove*, Exchange at 33*s.* 4*d. Flem. per l. Ster.* payable at 10 Days after Sight, which *Van-Brook* has accepted	161	2	3½
	Note 1. The last Accompt that you received from *Van-Hoove* was on *May* 10 last, which is a long Time, to the present Day. It may therefore be supposed, that in all this Time there was no such thing as bringing him to Accompt; and that Letters were wrote and Persons employed to accommodate the Affair, which at last was obtained by receiving a Bill of Exchange as above.			
	2. This is the Reverse of Aug. 26, though it is transferring the Accompt from one Man to another as that is, and therefore you must make *Van-Brook* Dr. to *Van-Hoove* for the Value of the Bill, and *Van-Hoove* Cr. by *Van-Brook* for the same Sum.			
	18			
J.	Sold to *William Baker*, Esq.	*l.*	*s.*	*d.*
	20 Pieces of Sagathee, qt. 240 Yards, at 3*s. per* Yard	36	0	0
	20 Pieces of Serge, qt. 280 Yards, at 1*s*4*d. per* Yard	16	0	0
	for which I have received in Part . . .	16	6	8	52	6	8
	Note, As *Baker* has paid for the *Serge*, you must make *Cash* Dr. to it for the worth of it, and *Serge* Cr. by Cash for the same Sum; And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.			
	20			
J.	Paid Sir *Robert Johnson* one of the promissary Notes given by me to *John Marsh* of *Manchester*, which was due this Day, including the three days of Grace	1000		
	24			
J.	*Thomas Johnson* having freighted the *John* and *Hannah, James Tickner*, Master, for a Voyage to *Spain*, I have underwrote his Policy for 300*l.* at 6 *per Cent.* giving him Credit for the same, viz.	18		
	Note, Here you must make *Thomas Johnson* Dr. to *Insurance* for the Sum credited, and *Insurance* Cr. by *Thomas Johnson* for the same Sum.			
	27			
J.	Received of *Martin Unwin* in Part	100		
	28			
J.	Received of *Jaques Van-Brook* in full	161	2	3½
	30			
J.	Paid sundry Charges this Month, as *per* Book of House-Expenses	2	[illegible]	6

LONDON, December 1, 1789.

		l.	s.	d.
J.	Received of *Timothy Hart* and Comp. in Part . .	300	—	—
	3			
J.	This Day I was informed at *Lloyd's*, that the *John* and *Hannah* was unfortunately loſt in the *Downs*, by a ſevere Gale of Wind. I had inſured on her Freight	300	—	—
	Note, In this Caſe you muſt make *Inſurance* Dr. to *Thomas Johnſon* for the Sum by you inſured, and *Thomas Johnſon* Cr. by *Inſurance* for the like Sum.			
	6			
J.	Received of *John Hammond*, Eſq. in full	30	—	—
	9			
J.	*William Baker*, Eſq. has taken up his Bond and paid me	500	0	0
	He has alſo paid me the Intereſt of it, which from *Aug.* 22, being 3*M.* 17*D.* at 5 *per Cent.* is	7	8	4
		507	8	4
	Note 1. Though you receive all the Money of *William Baker*, yet you muſt make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then make *William Baker* Cr. by Caſh for the 500*l* and *Profit and Loſs* Cr. by the ſame for the Intereſt.			
	2. The Intereſt for 3 Months is 6*l.* 5*s.* and the Intereſt for 17 Days is 1*l.* 3*s.* 3*d.* 1 *qr.* making 7*l.* 8*s.* 3*d.* 1*qr.* which here is purpoſely augmented to 4*d.*			
	10			
J.	This Day *Thomas Johnſon* came to demand my Inſurance on a Voyage to *Spain*, the Ship being loſt in the *Downs*. The Sum inſured was	300	—	—
	Paid in Caſh 276 0 0			
	Drawback on 300*l.* at 8 *per Cent.* . 24 0 0			
	300 0 0			
	Note, the Ship being loſt, you neceſſarily become Dr. to *Thomas Johnſon* for the Sum inſured, as aforementioned; and now that you have paid that Inſurance, including the Drawbach, *Thomas Johnſon* becomes Dr. to *Sundry Accompts* for the whole Sum, and *Caſh* Cr. by ditto *Johnſon* for the Sum paid him and *Profit and Loſs* Cr. for the Drawback. See *Sept.* 5, p. 17.			
	12			
J.	Sold to *John Hammond*, Eſq. my 50 Pieces of *Yorkſhire* Cloth, at 8*l.* 10*s per* Piece	425	0	0
	Alſo 50 Pieces for the Accompt of *Nathaniel Keeble* of *Hull*, at the ſame Rate	425	0	0
		850	—	—
	Note 1. In this Caſe *Hammond* muſt be made Dr. to *Sundry Accompts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their reſpective Values.			

LONDON, December 12, 1789.

		£.	s.	d.
	2. *Keeble's* Cloth being all ſold, you have acted by Commiſſion (which ſuppoſe at 2 *per cent.* on the above Sum) and therefore muſt charge that to him: Hence to cloſe the Accompt, you muſt make the ſaid Cloth Dr. to *Sundry Accompts*, viz. to *Profit and Loſs* for the ſaid Commiſſion, and to ditto *Keeble's Accompt Current* for the neat proceed; then make each of them Cr. by the ſaid Cloth for their reſpective Sums, and the Accompt will be cloſed.			
	13			
J.	My Landlord *Thomas Preſton*, Eſq. has paid me for the Repairs done to my preſent dwelling Houſe, by *James Hart*, Joiner.	17	9	6
	14			
J.	Received Advice from *Joram Conderil* of *Cadiz*, that he hath ſhipped for my Accomqt and Riſque, in the *Fidgeon*, *William Pidgeon*, Maſter, 50 Cheſts of Limons 50 do. *China* Oranges 50 do. *Seville* do. } at 8 Rials *per* Cheſt, including all Charges. Which amounts to 1200 Rials, Exchatge at 4*s.* 6*d.* *per* piece of Eight, and its Sterling	33	15	—
	Note 1. Eight Rials make a Piece of Eight. 2. See the firſt and ſecond Notes on *Sept.* 9, p. 18, for the reſt, that Entry being of the ſame Nature with this, ſetting aſide the Partnerſhip.			
	17			
J.	I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and Comp. at 20 Days after Sight, for	1125	—	—
	But they having Occaſion for preſent Money, have agreed to allow me Rebate for the ſaid 20 Days, and no more, after the Rate of 8 per cent. on the ſaid Sum.			
	l. s. d. I have therefore paid them . . . . . 1120 2 0 Rebated me on prompt payment 4 18 0			
		1125	—	—
	Note 1. The Sum of 1125*l.* being trasferred from *Keeble* to *Hart & Comp.* your Acceptance of the ſame pays *Keeble* and makes you accountable to *Hart & Comp.* for the ſame; therefore you muſt firſt make *Nathaniel Keeble* Dr. to *Timothy Hart and Comp.* for the ſame Sum, and *Timothy Hart and Comp.* Crs. by ditto *Keeble* for the like Sum. Then as you have paid *Hart and Comp.* you muſt make him Dr. to *Sundry Accompts* for the whole, and *Caſh* and *Profit & Loſs* Crs. by ditto *Hart* for their Sums reſpectively. 2. The whole might be journalized ſomewhat ſhorter, by having Regard only to *Keeble*, the other being paid in truſt for him; but as the former Method is more agreeable to the Nature of the tranſaction, I have accordingly made choice of it.			

LONDON, December 18, 1789.

		l.	s.	d.
J.	Receiveſt the 150 Cheſts of Oranges and Limons, from on board the *Pidgeon*, *William Pidgeon* Maſter, conſign'd to me by *Joram Conderil*, of *Cadiz*.			
	l. s. d.			
	Paid Cuſtom thereon 12 6 6			
	Freight at 3*s*. *per* Cheſt 22 10 0			
	Waterage 1 10 0			
		36	6	6
	Note, As you have now received the Goods, you muſt make *Oranges* and *Limons* Dr. to*S undry Accompts* for the whole Charge, *viz.* to *Voyage to Cadiz* for the prime Coſt thereof, and to *Coſt* for the after-Charges in bringing the ſame home; then make each of them Cr. by *Oranges and Limons* for its reſpective Value.			
	20			
J.	Received of *Martin Urwin* in Part	100	—	—
	22			
J.	*Joram Conderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him payable to *John Hammond*, Eſq. or Order, at Sight, 1200 Rials, Exchange at 4*s*. 6*d*. *per* Piece of Eight, which I have accepted, but not paid, beeauſe the ſame is to be placed to Accompt, as *per* Agreement between d° *Hammond* and myſelf	33	15	—
	Note 1, Nothing more need be done than to make *Joram Coderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the ſame Sum.			
	2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Aſſ.* p. 77.			
	24			
J.	Received of *Iſaac Reynolds* in full	42	—	—
	25			
J.	Due to me Half a Year's Dividend on 10000*l*. Bank Annuity	150	—	—
	26			
J.	Sold to *Iſaac Reynolds* 50 Cheſts of Limons, at 17*s*. *per* Cheſt	42	10	—
	27			
J.	Received of *James Allen* in full	8	—	—
	28			
J.	Sold to *James Allen*, 1000*lb*. of Thread in Comp. between *James Severn* and ſelf, at 18*s*. *per lb*. for which he has given me a Draft on Meſſ. *Snell* and *Hartay*, Bankers, which I have received	900	—	—
	Note, This is nearly the ſame with July 28, p. 13; only make *Coſt* Dr. for the *Perſon*, which ſee.			
	29			
J.	Sold to Sir *Humphrey Parſons* 1000*lb*. of Thread in Comp. as above, at 18*s*. *per lb*. to pay in 6 Months	900	—	—

LONDON, December 30, 1789.

		l.	s.	d.
J.	Sold to *William Baker*, Esq. the remaining 628*lb.* of Thread, in Comp. as above, at 17*s. per lb.* . . .	533	16	—

For which he has given me my Note to *Marsh*, payable *January* 20 next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the reft; *Baker* at the ſame time allowing me for my prompt payment for 23 Days 8 *per Cent.*

	l.	s.	d.
Promiſſary Note	1000	0	0
Thread in Comp.	533	16	0
Due *January* 20 next	466	4	0
Allow'd for prompt Payment for 23 Days	2	6	8
Return'd to d° *Baker*	463	17	4

Note, To Journalize this paſſage aright, and in the plaineſt manner, you muſt

1. Make *William Baker* Dr to *Thread in Comp.* for the Value thereof; and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Becauſe *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that means is paid, and you muſt make him Dr. to *William Baker* for the Value of that Note, and *Baker* Cr. by *Uxley* for the ſame.
3. Becauſe you have return'd *Baker* the Overplus, partly by *Caſh* and partly by his abatement on *prompt Payment*, therefore *Baker* muſt be made Dr. to *Sundry Accompts*, viz. to *Caſh* for the Money which he has received of you, and to *Profit and Loſs* for his Abatement; then make each of them Cr. by ditto *Baker* for their reſpective Sums.

☞ This might be done in a ſhorter manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, *viz.*

	l.	s.	d.
To *Thread in Comp.*	533	16	0
To *Caſh* paid *William Baker*	463	17	4
To *Profit and Loſs* gain'd by prompt Payment .	2	6	8
	1000	0	0

The Teacher may uſe either way, though I have followed the former, as being moſt expreſſive of the whole Tranſaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his Accompt Current for his Half, and your Partner's Accompt Current Cr. by his Accompt in Comp. for the ſame.
5. The *Thread* being all ſold you may cloſe the Accompt by the Directions given at *Aug.* 12, p. 15.

31

J.	Paid Sundry Charges this Month as *per* Book of Houſe-Expenſes	22	8	4

The End of the Second Waſte-Book.

The JOURNAL.

LONDON, March 1, 1789.

		l.	s.	d.	l.	s.	d.
	Sundry Accompts Drs. to Stock . . .	10925	15	4¼			
	viz.						
1	Cash in Ready Money	8099	4	2½			
1	Canary, for 5 Pipes, at 25 *l. per* Pipe .	125	0	0			
1	Hops, for 44 Bags, wt. 132*C.* 2 *qrs.* at 28*s. per* C.	185	10	0			
2	*French* Wine, for 10 Hhds. at 30*l. per* Hhd.	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4			
2	*Lisbon* Wine, for 25 Hhds. at 7*l. per* Hhd.	175	0	0			
2	*Norwich* Crape, for 56 Pieces, qt. 896 Yds. at 3*s.* 6*d. per* Yard	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6*s per* Yard	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d. per* Yard.	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1*s. per* Yard	63	0	0			
3	Sir *Robert Johnson*	30	0	0			
3	Sir *Humphrey Parsons*	16	0	0			
4	*William Baker*, Esq. on Bond	500	0	0			
4	*William Warner*, to be paid *April* 30 next	34	7	0			
4	*Brandon George*	32	0	0			
4	*Samuel Fairman*	28	0	0			
4	*William Lowfield*, Esq;	128	13	0			
5	*Thomas Johnson*	256	14	3¾			
5	*John Hammond*, Esq. to be paid *April* 20 next	100	0	0			
5	*Martin Unwin*	381	17	6			
5	*Isaac Reynolds*	42	0	0			
1	Stock Dr. to Sundry Accompts	412	10	0	10925	15	4¼
1	*viz.*						
5	To *Thomas Preston*, Esq. to pay *May* 14 next	90	0	0			
5	To *Robert Uxley*	322	10	0			
	2				412	10	—
1	Cash Dr. to Sir *Robert Johnson* . . .	*l.* 30	0	0			
3	Received in full				30	—	—
	4						
6	Ship James Dr. to Sundry Accompts .	*l.* 500	0	0			
1							
	viz. To Cash paid down at 5 *per Cent.* .	75	0	0			
6	To *James Allen*, to pay in 5 Days	1425	0	0	1500	—	—

LONDON, March 6, 1789.

		l.	s.	d.
1	Cash Dr. to Ship *James* *l.*125 0 0			
6	Received of Capt. *John Smith* for $\frac{1}{16}$ Part of the said Ship	125	—	—
	8			
1	Cash Dr. to Ship *James* *l.*125 0 0			
6	Rec'd. of Capt. *John Herbert* for $\frac{1}{16}$ part of the said Ship	125	—	—
	9			
6	*James Allen* Dr. to Cash *l.*1425 0 0			
1	Paid him in full for Ship *James*	1425	—	—
	10			
4	*William Baker*, Esq; Dr. to Ship *James* *l.*125 0 0			
6	For $\frac{1}{16}$ Part sold him, for which he is to pay in 7 Days	125	—	—
	12			
7	Profit and Loss Dr. to *Lisbon* Wine . . *l.*7 0 0			
2	For 1 Hhd. lost except 6 Gallons by 3 Iron Hoops breaking off	7	—	—
	14			
6	*Robert Uxley* Dr. to Ship *James* . . . *l.*125 0 0			
6	For $\frac{1}{16}$ sold him	125	—	—
	17			
1	Cash Dr. to *William Baker* Esq. . . . *l.*125 0 0			
4	Received his $\frac{1}{16}$ Part of Ship *James*	125	—	—
	20			
1	Cash Dr. to Canary *l.*30 0 0			
1	For 1 Pipe sold *William Dello* for which he paid me in full	30	—	—
	21			
3	Sir *Robert Johnson* Dr. to Drugget . . *l.*49 0 0			
2	For 20 Pieces, qt 280 Yards, at 3*s.* 6*d.* *per* Yard . .	49	—	—
	23			
5	*Thomas Preston*, Esq. Dr to Sundry Accompts *l.*90 0 0			
1	viz. To Cash paid him in Part . . . *l.*89 7 0$\frac{3}{4}$			
7	To Profit and Loss abated me for my early Payment . . . . . } 0 12 11$\frac{1}{4}$	90	—	—
	25			
1	Cash Dr. to Sundry Accompts . . . *l.*174 0 0			
6	viz. To Ship *James*, receiv'd of Sir *Robert Johnson*, for $\frac{1}{16}$ . . . . . } 125 0 0			
5	To Sir *Robert Johnson*, received in full 49 0 0	174	—	—
	26			
6	Ship *James* Dr. to Cash *l.*20 17 0			
1	Paid *Thomas Young* in full for Joiner's Work done in the said Ship	20	17	—
	27			
6	Ship *James* Dr. to Cash *l.*27 14 6			
1	Paid *Thomas Pierce* in full for Rigging Work done in the said Ship	27	14	6
	28			
6	Ship *James* Dr. to Cash *l.*40 8 0			
1	Paid *Dryden Smith* in full for repairs done in the said Ship	40	8	—

LONDON, March 30, 1789.

		£.	s.	d.
6	Ship James Dr. to Cash £7 4 6			
1	Paid *Nathaniel Westall* in full for painting the said ship	7	4	6
	31			
7	House-Expences Dr. to Cash £33 4 6			
1	Paid sundry Charges this Month, as *per* Book of House-Expenses	33	4	6
	April 1			
8	Voyage to *Amsterdam* consign'd to *Jacob Van Hoove* Dr.			
8	to *Richard Lamb*, of *Harwich* . . . £99 8 0			
	For 100 Quarters of Wheat, shipped on board the good Ship *Swan*, *William Lyon*, Master, consign'd to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt which with his Commission at 1 *per Cent.* and other Charges, come to	99	8	—
	2			
8	*Richard Lamb*, of *Harwich*, Dr. to *Wm. Angel* £99 8 0			
8	For this Draft on me, payable to d° *Angel*, or Order, the 30th Instant, which will become due *May* 3 next, including the 3 Days of Grace	99	8	—
	3			
6	Ship *James*, Dr. to Cash £19 17 6			
1	Paid the Blockmaker's Bill in full	19	17	6
	5			
6	*Robert Uxley* Dr. to Hops £49 18 3			
1	For 10 Bags, weighing together 30*C.* 1*qr.* at 33*s. per C.*	49	18	3
	7			
6	Ship *James* Dr. to Cash. £700 13 0			
1	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship	700	13	—
	10			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *William Evans* .	125	—	—
	12			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *James Jackson* .	125	—	—
	14			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *Thomas Jones* .	125	—	—
	20			
1	Cash Dr. to *John Hammond*, Esq. . . . £100 0 0			
5	Received in full	100	—	—

	LONDON, April 24, 1789.	l.	s.	d.
8 1	Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*, Dr. to Caſh *l.*140 7 10			
	For 100 Bags of Pepper, *qt.* 3252*lb.* at 10*d.* *per lb.* bought of *James Gray*, for which I paid preſent Money 135 10 0			
	Which Pepper I have ſhipped on board the good Ship *Mary*, *James Hilder*, Maſter and conſign'd the ſame to *Jacob Van Hoove* of *Amſterdam*, to ſell for my Acct.			
	Paid Charges on ſhipping the ſame, as *per* Book of Charges of Merchandize . . 4 17 10	140	7	10
	25			
8 1	Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*, Dr. to Caſh *l.*7 0 4½			
	For Inſurance Money paid to *John Adams*, for his inſuring the aforeſaid Sum on my Adventure, at 5 *per Cent.*	7		4½
	27			
6 1	Ship *James* Dr. to Caſh *l*109 10 6			
	Paid *John Jones* in full for Beef and Pork	109	10	6
	30			
1 4	Caſh Dr. to to *William Warner* . . . *l*34 7 0			
	Received in full	34	7	—
7 1	Houſe-Expenſes Dr. to Caſh *l*39 16 10			
	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	39	16	10
	May 1			
6 1	Ship *James* Dr. to Caſh *l*86 18 6			
	Paid *James Thatcher* in full for Bread, Flour, and Peaſe	86	18	6
	2			
6 1	Ship *James* Dr. to Caſh *l.*46 17 0			
	Paid *John Preſtwick* in full for Cordage, *&c.* . . .	46	17	—
	3			
8 1	*William Angel* Dr. to Caſh *l*99 8 0			
	Paid *Richard Lamb's* Draft on me to *William Angel* .	99	8	—
	6			
6 1	Ship *James* Dr. to Caſh *l*73 11 6			
	Paid *John Pepwell* in full for Smith's Work	73	11	6

	LONDON, May 7, 1789.	l.	s.	d.
	Sundry Accompts Drs. to Ship *James* . . /566 16 0			
1	*viz.* Cash for the following Sums paid by			
	John Herbert 70 17 0			
	John Smith 70 17 0			
	William Baker, Esq. . 70 17 0			
	Sir *Robert Johnson* . . 70 17 0			
	William Evans 70 17 0			
	James Jackson 70 17 0			
	Thomas Jones 70 17 0			
6	495 19 0			
6	*Robert Uxley* for his part unpaid 70 17 0	566	16	—
	10			
6	*Robert Uxley* Dr. to Cash . . . . . /76 14 9			
1	Paid him in full	76	14	9
	12			
8	*John Adams* Dr. to Voyage to *Amsterdam* /140 7 10			
6	Being so much insured on 100 Bags of Pepper, consign'd to *Jacob Van Hoove*, of *Amsterdam*	140	7	10
	14			
8	*Jacob Van Hoove's* Accompt Current Dr. to Voyage to			
8	*Amsterdam* . . . . . /161 2 3½			
	For 100 Quarters of Wheat consign'd to him, which he has sold at 16 *Guil.* 12 *Sti. per* Quarter, amounting to 1660 Guilders, deducting for his Commission, Custom, and other necessary Charges, 48 *Guil.* 17 *Sti.* the neat Proceed of which amounts to 1611 *Guil.* 3 *Sti.* which at 33*s.* 4*d. Flem. per l.* Sterl. comes to	161	2	3½
	17			
1	Cash Dr. to Canary . . . . . /30 0 0			
1	For 1 Pipe sold to *William Coles*	30	—	—
	20			
1	Cash Dr. to Ship *James* . . . . *l.* 10000 0 0			
6	For my half of 20000*l.* belonging to the Owners of the said Ship; the whole Prize taken by the said Ship being ransomed for 40000*l.* one half of which belongs to the Master and Men, the other half is due to the Owners; my Half of which is	10000	—	—
	22			
9	Bank Annuity Dr. to Cash . . . . . /9412 10 0			
1	For 10000*l.* Bank Annuity, at 3 *per Cent* Interest, transferred to me at 94*l. per Cent.*			
	Bank Annuity . . . 9400 0 0			
	Brokerage 12 10 0			
	25	9412	10	—
5	*Thomas Preston*, Esq. Dr. to Cash . . . /17 9 6			
1	For Repairs done to my Dwelling-house, by Order of my Landlord, *Thomas Preston*, Esq. by *James Hart*, Joiner, for which I have paid him in full . . .	17	9	6

LONDON, May 28, 1789.	l.	s.	d.
6 9 *James Allen* Dr. to Insurance . . . . . /8 0 0 For my insuring 200*l.* in the *Golden Fleece*, *John Abney* Master, bound to *Jamaica*, at 4 *per Cent.* Premium	8	—	—
31			
7 1 House-Expenses Dr. to Cash . . . . . /43 11 2 Paid Sundry Charges this Month, as *per* Book of House-Expenses	43	11	2
June 2			
0 2 Goods for the Accompt of *Abraham Van Schooten* Dr. to Cash . . . . . /196 17 6 Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn Which were consign'd to me from *Abraham Van Schooten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth	196	17	6
5			
2 9 Cash Dr. to Goods for the Accompt of *Abraham Van Schooten*, ... /300 0 0 For 1000 Reams of Paper, at 6*s. per* Ream, sold to *James Exton* for which I have received	300	—	—
8			
3 9 Sir *Robert Johnson* Dr. to Goods for the Accompt of *Abraham Van Schooten* . . . . . /360 0 0 For 120 Pieces of Holland, at 3*l. per* Piece, for which he is to pay in ten Days	360	—	—
12			
Sundry Accompts Drs. to Goods for the Accompt of *Abraham Van Schooten* . . . . . /250 0 0			
2 viz. Cash received in Part for 100 Pieces of Long Lawn . . . . . 100 0 0 3 Sir *Robert Johnson* [to be paid in 12 Days] 150 0 0			
9 Goods for the Accompt of *Abraham Van Schooten* Dr. to Sundry Accompts for the Close . /713 2 6	250	—	—
7 viz. To Profit and Loss for my Commission on 910*l.* at 4 *per Cent.* . . . . . 36 8 0 5 To *Abraham Van Schooten's* Accompt Current for the neat Produce . 676 14 6	713	—	6

London, June 16, 1789.

2	Cash Dr. to *Samuel Fairman*			*l*28	0	0			
4	Received in full						28	—	—
	18								
2	Cash Dr. to Sir *Robert Johnson* . . .			*l*360	0	0			
3	Received in Part						360	—	—
	19								
4	*Samuel Fairman* Dr. to *Lisbon* Wine . .			*l*100	0	0			
2	For 10 Hhds. at 10*l*. *per* Hhd.						100	—	—
	23								
2	Cash Dr. to *William Lowfield* Esq. . .			*l*128	13	0			
4	Received in full						128	13	—
	24								
2	Cash Dr. to Sir *Robert Johnson* . . .			*l*150	0	0			
3	Received of him in full						150	—	—
9	Bank Annuity Dr. to Profit and Loss .			*l*150	0	0			
7	For Half a Year's Dividend due on 10000*l*.						150	—	—
	27								
2	Cash Dr. to *Lisbon* Wine			*l*105	0	0			
2	For 10 Hhds. sold to *James Hicks*, at 10*l*. 10*s*. *per* Hhd. for present Money						10	—	—
	28								
9	*Abraham Van Schooten* his Accompt Current Dr. to Sundry Accompts			*l*696	14	9			
2	*viz.* To *Norwich* Crape, for 56 Pieces, qt. 896 Yards, at 4*s*. *per* Yard . .			179	4	0			
2	To Duroy, for 20 Pieces, qt. 300 Yards, at 6*s*. 6*d*. *per* Yard			97	10	0			
2	To Cash, for 22 Pieces of Broad Cloth, at 18*l*. *per* Piece			396	0	0			
	To do for Charges on the whole .			10	7	6			
7	To Profit and Loss for my Commission on 683*l*. 1*s*. 6*d*. at 2 *per Cent*. .			12	13	3			
							696	14	9
	30								
7	House-Expenses Dr. to Cash			*l*40	8	10			
2	Paid sundry Charges this Month, as *per* Book of House-Expenses						40	8	10

London, July 4, 1789.

		l.	s.	d.
10	Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſign'd to *Jaques Jolliffe*, Dr. to ſundry Accompts £1463 9 8			
4	*viz.* *To William Warner*, for 1 Caſe, containing 100 Silver Watches, at 3*l.* each } 300 0 0			
4	To *William Lowfield*, Eſq. for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l.* *per* Piece . . . . . } 400 0 0			
5	To *Thomas Johnſon*, for 30 Hhds of Tobacco, containing 170 *C.* weight, at 4*l.* 6*s.* 4*d.* *per C.* . . . . . } 733 16 8			
2	To Caſh, Paid Cuſtom, Freight, and other charges on ſhipping the ſame } 29 13 0			
		1463	9	8
10	*Samuel Smith's* Accompt Current Dr. to his Accompt in Comp. £731 14 10			
10	For his Half of the aboveſaid Goods	731	14	10
10	Commiſſioners of the Cuſtoms Dr. to Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, ... £436 6 8			
10	For the Drawback on the above ſaid 170 *C.* weight of Tobacco	436	6	8
10	*Samuel Smith's* Accompt in Comp. Dr. to his Accompt Current £218 3 4			
10	For his Half of the Drawback above mentioned due to him	218	3	4
	9			
2	Caſh Dr. to Ship *James* £12500 0 0			
6	For my Half Part of 25000*l.* belonging to the Owners of the ſaid Ship, the whole Prize taken by the ſaid Ship from the *French*, being ranſomed for 50000*l.* one Half of which belongs to the Maſter and Men, and the other Half is due to the Owners; my Half of which is	12500	—	—
	12			
10	Old *South Sea* Annuity Dr. to Caſh . £10993 14 6			
2	For 12000*l* at 91½ *per Cent.* transferred to me *viz.* Old *South Sea* Annuity . . . £10980 0 0 Brokerage 13 14 6			
		10993	14	6
	14			
3	Sir *Humphrey Parſons* Dr. to Inſurance . £16 0 0			
9	For my inſuring 200*l.* on the Scarlet Cloth that Sir *Humphrey* has ſhipped on board the *Falcon* from *London* to *Smyrna* at 8*l.* *per Cent.* to be paid upon News of her ſafe Arrival there	16	—	—

LONDON, July 17 1789.

		l.	s.	d.
11 / 11	Thread in Comp. between *James Severn* and self, each Half, Dr. to *John Marsh of Manchester*, for 5628*lb.* at 14*s.* 10*d.* ½ *per lb.*	4185	16	6
	The whole to be paid at three two months, as *per* three Bills delivered, viz.			
	The 1st of 2185*l.* 16*s.* 6*d.* to pay 17 *Sept.* next.			
	2d of 1000 0 0 do 17 *Nov.* next.			
	3d of 1000 0 0 do 17 *Jan.* next.			
	Myself to have the disposal of the whole.			
11 / 11	*James Severn's* Accompt Current Dr. to his Accompt in Com. 2092*l.* 18*s.* 3*d.*			
	For his Half of the abovesaid Thread	2092	18	3
	20			
2 / 10	Cash Dr. to the Honourable Commissioners of the Customs *l*436 6 8			
	Received in full	436	6	8
	23			
11 / 2	Thread in Comp. between *James Severn* and self, each Half, Dr. to Cash *l*17 14 6			
	For sundry Charges paid for bringing the same into my Warehouse	17	14	6
11 / 11	*James Severn's* Account Current Dr. to his Accompt in Comp. 8 17 3			
	For his Half of the Charges above mentioned	8	17	3
	24			
7	Sundry Accompts Drs. to *John Adams* *l*140 7 10			
2 / 8	*viz.* Profit and Loss for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* 11 4 7			
	Cash received in full 129 3 3	140	7	10
	26			
2 / 3	Cash Dr. to Sir *Humphrey Parsons* *l*16 0 0			
	Received in Part	16	—	—
	28			
12 / 11	*Timothy Hart* and Comp. Dr. to Thread in Comp. between *James Severn* and self *l*900 0 0			
	For 1000*lb.* at 18*s.* *per lb.* to pay in 3 two months. *viz.* On *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received	900	—	—
11 / 11	*James Severn's* Accompt in Comp. Dr. to his Account Current *l*450 0 0			
	For his Half of the above said Thread	450	—	—
	31			
7 / 2	House-Expences Dr. to Cash *l*21 18 0			
	For sundry Charges paid this Month	21	18	—

London, August 3, 1789.

		l.	s.	d.
2	Cash Dr. to Thread in Comp. between *James Severn* and self . . . . . /900 0 0			
11	For 1000*lb.* at 18*s.* *per lb.* sold *Abraham Saunders* for present Money	900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt Current . . . . . /450 0 0			
11	For his half of the aboveſaid Thread	450	—	—
6	6			
2	Ship *James* Dr. to Caſh . . . . . /207 5 0			
	Paid Sundry Charges in refitting her, as per Bills .	207	5	—
12	Sundry Accompts Dr. to Ship *James* . /103 12 6			
12	*viz. John Herbert* . . . 12 19 0¾			
4	*John Smith* 12 19 0¾			
6	*William Baker*, Eſq. . 12 19 0¾			
3	*Robert Uxley* 12 19 0¾			
12	Sir *Robert Johnſon* . . 12 19 0¾			
12	*William Evans* . . . 12 19 0¾			
13	*James Jackſon* . . . 12 19 0¾			
6	*Thomas Jones* 12 19 0¾			
13	8	103	12	6
10	*Jaques Jolliffe's* Accompt Current Dr. to Voyage to *Copenhagen* £2510 0 0			
	He having diſpoſed of all the Effects conſign'd to him for the joint Accompt of *Samuel Smith* and ſelf, the neat Produce of which, as *per* his Accompt, amounts to 10040 Rix Dollars, which at 5*s.* *per* Dollar, comes to	2510	—	—
10	*Samuel Smith's* Accompt in Comp. Dr. to his Accompt			
10	Current . . . . . /1255 0 0			
	For his Half of the aboveſaid Effects ſold as above .	1255	—	—
2	12			
	Caſh Dr. to ſundry Accompts . . . . /2520 9 2			
13	*viz.* To *Jaques Jolliffe's* Accompt Current received of *Johannes Scheelhaſe* . } 2510 0 0			
	To Profit and Loſs for my Half of }			
10	the Gain on ſaid Dollars . . . } 5 4 7			
	To *Samuel Smith's* Accompt Current, }			
	for his Half of the ſaid Gain . . } 5 4 7	2520	9	2
9	14			
	Inſurance Dr. to Sir *Humphrey Parſons* . /200 0 0			
	Occaſioned by the Ship *Falcon* being loſt on the Rocks of Scilly, wherein very little of her cargo was ſaved, but none of the Scarlet Cloth, on which I had inſured to Sir *Humphrey*	200	—	—
2	15			
	William Warner, Executor to the laſt Will of my late Brother-in-law *Chriſtopher Verax*, Dr. to Profit and Loſs . . . . . /1000 0 0			
	Being ſo much left me by my ſaid late Brother, as a Legacy in his ſaid laſt Will	1000	—	—

	London, August 17, 1789.	l.	s.	d.
7	House-Expenses Dr. to Sundry Accompts /37 0 0			
2	*viz.* To *French* Wine, for 1 Hhd. . . . 30 0 0			
2	To *Lisbon* Wine, for 1 Hhd. . . . 7 0 0			
	Both which were bottled off, by my order, for the Use of the Family	37	—	—
	22			
2	Cash Dr. to Profit and Loss . . . . . /12 10 0			
7	For Half a Year's Interest on 500*l.* paid me by *William Baker*, Esq.	12	10	—
	23			
2	Cash Dr. to Sundry Accompts . . . . /103 12 6			
12	*viz.* To *John Herbert* . . 12 19 0¾			
12	—*John Smith* . . . 12 19 0¾			
4	—*William Baker*, Esq. 12 19 0¾			
6	—*Robert Uxley*, . . . 12 19 0¾			
3	—*Sir Robert Johnson*, . 12 19 0¾			
12	—*William Evans*, . . 12 19 0¾			
12	—*James Jackson*, . . 12 19 0¾			
13	—*Thomas Jones* . . . 12 19 0¾			
	They, as Proprietors of the Ship *James* (lately taken by the *French*) having paid me their several parts of the Charges by me paid the sixth Instant, belonging to the said Ship	103	12	6
	26			
11	*John Marsh* Dr. to Sundry Accompts . /4185 16 6			
5	*viz.* To *Thomas Preston*, for 2185 16 6			
3	Sir *Robert Johnson*, for 1000 0 0			
6	*Robert Uxley*, for 1000 0 0			
	Occasioned by the three Bills given by me to do *Marsh*, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them	4185	16	6
	28			
13	Ship *Hopewell* Dr. to Cash . . . . /1200 0 0			
2	Which said Ship I bought of *Andrew Collins*, and paid him	1200	—	—
	31			
7	House Expenses Dr. to Cash . . . . . /21 17 6			
2	Paid Sundry Charges this Month, as *per* Book of House-Expenses	21	17	6

London, September 3, 1789.

		£	s.	d.
7	Profit and Loss Dr. to *French* Wine . . £30 0 0			
2	For 1 Hhd. given as a Present to *William Warner*, Executor to the last Will and Testament of my late brother *Christopher Verax*		30	
	5			
3	Sir *Humphrey Parsons* Dr. to sundry accompts £184 0 0			
2	*viz.* To Cash paid him 172 0 0			
7	To Profit and Loss for the Drawback on 2co*l.* at 6 *per Cent.* 12 0 0		184	
	7			
2	Cash Dr. to Ship *Hopewell* £1600 0 0			
13	Which said Ship I sold to *Abraham Saunders*, for which I have received of him			
	2 Bank Notes for 1500 0 0			
	1 Warrant to be paid by the Treasurer of the South Sea Company, for 100 0 0		1600	
	9			
13	Voyage from *Barbadoes* in Comp. with *John Parrot*,			
13	*George Hale* and Self, each ⅓ Dr. to *Timothy Sutton*, £167 13 5¼			
	For 45 Chests of Sugar, qt. neat 223*C.* 2*qrs.* 7*lb.* Avoirdupois, at 15*s.* Sterling, *per C.* shipped on board the *Whale*, *John Miller*, Master, and is consign'd to me by said *Sutton*, my said Partners having agreed to allow me 2 *per Cent* for Warehouse-Room, and my Care in the sale thereof		167	13	5¼
14	*John Parrot*'s Accompt Current Dr. to his Accompt in			
14	Comp. £55 17 9¾			
	For his ⅓ of the above-mentioned Sugar		55	17	9¾
14	*George Hale*'s Accompt Current Dr. to his Accompt in			
14	Comp. £55 17 9¾			
	For his ⅓ of the above-mentioned Sugar		55	17	9¾
	11			
15	*Yorkshire* Cloth Dr. to Sundry Accompts £1152 4 6			
15	*viz.* To *Nathaniel Keeble*, for 150 Pieces, at 7*l.* 10*s.* per Piece 1125 0 0			
2	To Cash, for bringing the same into my Warehouse 27 4 6			
			£1152	4	6
15	*Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*,			
2	Dr. to Cash £11 4 8			
	For charges paid on bringing his 5ops. into my warehouse		11	4	8

LONDON, September 15, 1789.

		£	s.	d.	£	s.	d.
15	Sugar in Comp. with *John Parrot*, *George Hale*, and self, each $\frac{1}{3}$ Dr. to Sundry Accompts	£234	9	11½			
13	*viz.* To Voyage from *Barbadoes* for 45 Chefts, qt. 223*C.* 2*qrs.* 7*lb.* Avoirdupois, at 15*s.* Sterling *per C.*	167	13	5¼			
2	To Caſh paid: Cuſtom thereon at 4*s.* 9*d.* $\frac{90}{100}$ *per Cent.*	53	18	8¼			
	Freight at 4*s. per* Cheſt	9	0	0			
	Lighterage . . .	1	7	3			
	Cartage	2	10	7			
		66	16	6¼			
					234	9	11½
14	*John Parrot's* Accompt Current Dr. to his Accompt in Comp.	£22	5	6			
14	For his $\frac{1}{3}$ of the abovesaid after Charges				22	5	6
14	*George Hale's* Accompt Current Dr. to his Accompt in Comp.	£22	5	6			
14	For his $\frac{1}{3}$ of the aforesaid after Charges				22	5	6
	20						
5	*Thomas Preſton*, Eſq. Dr to Sundry Accompts	£2185	16	6			
2	*viz.* To Caſh paid him	£2185	16	0			
	To Profit and Loſs abated me . . .	0	0	6			
					2185	16	6
	22						
12	*James Jackſon* Dr. to Sundry Accompts	£1174	5	0			
15	*viz.* To Sugar in Comp. for 45 Chefts .	894	5	0			
2	To *French* Wine, for 8 Hhds. at 35*l.* *per* Hhd.	280	0	0			
					1174	5	—
	Sundry Accompts Drs. to *James Jackſon*	£600	0	0			
2	*viz.* Caſh received of him	200	0	0			
15 12	*William Harman*, for a Draft on him by d° *Jackſon*	400	0	0			
					600	—	—
	The reſt to ſtand out 6 Months.						
14	*John Parrot's* Accompt in Comp. Dr. to his Accompt Current	£298	1	8			
14	For his $\frac{1}{3}$ of Sugar in Comp. ſold to *James Jackſon* .				298	1	8
14	*George Hale's* Accompt in Comp Dr. to his Accompt Current	£298	1	8			
14	For his $\frac{1}{3}$ of Sugar in Comp. ſold to do *Jackſon* . .				298	1	8

LONDON, September 24, 1789.

		l.	s.	d
	Sundry Accompts Drs. to Thread in Comp. sold to *William Evans*, at 18*s. per lb.* *l*900 0 0			
2	*viz.* Cash received of d° *Evans* 200 0 0			
13	*Thomas Jones*, for a Draft on him re-			
12	ceived of d° *Evans* . . . . . } 300 0 0			
11	*William Evans*, payable in 6 Months 400 0 0			
		900		
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current *l*450 0 0			
	For his ½ Part of the Thread sold as above	450		
	27			
13	*Thomas Jones* Dr. to *Yorkshire Cloth* . *l*425 0 0			
15	For 50 Pieces, at 8*l.* 10*s. per* Piece	425		
	29			
10	Old *South-Sea* Annuity Dr. to Profit and Loss *l*180 0 0			
7	For half a Year's Dividend on 12000*l.*	180		
	30			
7	House-Expenses Dr. to Cash *l*22 12 6			
2	Paid sundry Charges this Month, as *per* Book of House-Expenses	22	12	6
	October 1			
3	Cash Dr. to *Timothy Hart* and Comp. . *l*300 0 0			
12	Received in Part	300		
	3			
3	Cash Dr. to *Yorkshire* Cloth . . . *l*425 0 0			
15	For 50 Pieces, at 8*l.* 10*s. per* Piece	425		
	6			
3	Cash Dr. to *William Warner* *l*1000 0 0			
4	Received of him in full for a Legacy, left me by my Brother *Christopher Verax*	1000		
4	*William Warner* Dr. to Cash *l*300 0 0			
3	Paid him in full	300		
	10			
3	Cash Dr. to Old *South-Sea* Annuity . . *l*180 0 0			
10	Received ½ a Year's Dividend on 12000*l.* due at *Michaelmas* last	180		
	14			
3	Cash Dr. to Bank Annuity *l*150 0 0			
9	Received ½ a Year's Dividend on 10000*l.* due at *Midsummer* last	150		
	18			
3	Cash Dr. to *William Harman* *l*400 0 0			
15	Received of him in full	400		
	22			
3	Cash Dr. to *Thomas Jones* *l*300 0 0			
13	Received of him	300		
	24			
3	*John Hammond*, Esq. Dr. to Canary . . *l*30 0 0			
1	For 1 Pipe sold him	30		

LONDON, October 26, 1789.

		£	s.	d.
3	Cash Dr. to *Martin Unwin* £100 0 0			
5	Received of him in Part	100		
	28			
16	Voyage to *Barbadoes* Dr. to Sundry Accompts			
	£190 4 6			
1	*viz.* To Hops, for 30 Bags, qt. 90*C.* 1*qr.* at 28*s. per C.* 126 7 0			
3	To Sagathee, for 20 Pieces, qt. 240 Yards, at 2*s.* 6*d. per* Yard . . 30 0 0			
3	To Serge, for 20 Pieces, qt. 280 Yards, at 1*s. per* Yard 14 0 0			
3	To Cash for the Charges paid on shipping the same 19 17 6			
		190	4	6
	All which are shipped on board the *Whale, John Miller*, Master, and go consign'd to *Timothy Sutton*, Mercht at *Barbadoes*, for my own Accompt and Risque.			
	29			
16	Voyage to *Barbadoes* Dr. to *Brandon George* £11 8 3			
4	He having insured my whole Adventure on that Voyage, at 6 *per Cent.*	11	8	3
	30			
4	*Brandon George* Dr. to Sundry Accompts £40 0 0			
1	*viz.* To Canary for 1 Pipe £30 0 0			
2	To *Lisbon* Wine, for 1 Hhd. . . . 10 0 0	40		
	31			
7	House-Expenses Dr. to Cash £26 13 8			
3	Paid sundry Charges this Month, as *per* Book of House-Expenses	26	13	8
	November 1			
4	*William Lowfield*, Esq. Dr. to Cash . . £400 0 0			
3	Paid him in Full	400		
	4			
2	Cash Dr. to *Samuel Fairman* . . . £100 0 0			
4	Received in Full	100		
	7			
5	*Thomas Johnson* Dr. to Cash £100 0 0			
2	Paid him in Part	100		

	London, November 10, 1789.	£	s.	d.
3	Cash Dr. to Sundry Accompts £38 8 0			
1	viz. To Hops, for 1 Bag. wt. 3 C. at 36s. per C. £5 8 0			
1	To Canary for 1 Pipe £33 0 0			
	15	38	8	—
16	*Jaques Van-Brook* Dr. to *Jacob Van Hoove* £161 2 3½			
8	For a Bill of Exchange drawn by do *Van-Hoove* on do *Van-Brook* for 1611 *Guil.* 3 *Sti.* Exchange at 33s. 4d. Flemish *per l.* Sterling, payable at 10 Days after Sight, which do *Van-Brook* has accepted . . .	161	2	3½
	18			
3	Cash Dr. to Serge £16 6 8			
3	For 20 Pieces, qt. 280 Yards, at 14d. *per* Yard, sold to *William Baker* Esq.	16	6	8
4	*William Baker*, Esq. Dr. to Sagathee . . £36 0 0			
3	For 20 Pieces, qt. 240 Yards, at 3s. *per* Yard . . .	36	—	—
	20			
3	Sir *Robert Johnson* Dr. to Cash . . . £1000 0 0			
3	Paid him one of the Notes given by me to *John Marsh*	1000	—	—
	24			
5	*Thomas Johnson* Dr. to Insurance . . £18 0 0			
9	For my underwriting his Policy for 300*l.* at 6 *per Cent.* on a Freight for a Voyage to *Spain*, in the *John* and *Hannah*, *James Tickner*, Master	18	—	—
	27			
3	Cash Dr. to *Martin Unwin* *l*100 0 0			
5	Received of him in Part	100	—	—
	28			
3	Cash Dr. to *Jaques Van Brook* . . . *l*161 2 3½			
16	Received in full	161	2	3½
	30			
7	House-Expenses Dr. to Cash 27 13 6			
3	Paid Sundry Charges this Month, as *per* Book of House-Expenses	27	13	6
	Dec. 1			
3	Cash Dr. to *Timothy Hart* and Comp. . *l*300 0 0			
12	Received in Part	300	—	—
	5			
9	Insurance Dr. to *Thomas Johnson* . . *l*300 0 0			
5	For my insuring 300*l.* on a Freight in the *John & Hannah*, bound to *Spain*; that Ship being lost in the *Downs*	300	—	—
	6			
3	Cash Dr. to *John Hammond*, Esq. . . . *l*30 0 0			
3	Received in full	30	—	—

LONDON, December 9, 1789.

		l.	s.	d.
3	Cash Dr to Sundry Accompts £507 8 4			
4	*viz.* To *William Baker*, Esq. for the Principal received 500 0 0			
7	To Profit and Loss for the Interest . . 7 8 4	507	8	4
	10			
5	*Thomas Johnson* Dr. to Sundry Accompts £300 0 0			
7	*viz.* To Profit and Loss for a Drawback on 300*l.* at 8 *per Cent* 24 0 0			
3	Cash paid him 276 0 0	300		
	12			
5	*John Hammond*, Esq. Dr. to Sundry Accompts £850 0 0			
15	*viz.* To *Yorkshire* Cloth, for 50 Pieces, at 8*l.* 10*s. per* Piece 425 0 0			
15	To *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, of *Hull*, for 50 Pieces at 8*l.* 10*s. per* Piece . 425 0 0	850		
15	*Yorkshire* Cloth for the Accompt of *Nathaniel Keeble*, Dr. to Sundry Accompts for the Close £413 15 4			
7	*viz.* To Profit and Loss for my Commission at 2 *per Cent.* on 425*l.* for the Sale thereof 8 10 0			
15	To do *Keeble's* Accompt Current for the neat Proceed 405 5 4	413	15	4
	13			
3	Cash Dr. to *Thomas Preston*, Esq. . . . £17 9 6			
5	For the Repairs done to my present Dwelling-House .	17	9	6
	14			
16	Voyage from *Cadiz* Dr. to *Joram Conderil* £32 15 0			
16	For 50 Chests of Limons 50 do of *China* Oranges 50 do of *Seville* do } at 8 Rials *per* Chest including all charges. Which were shipped on Board the *Pidgeon*, *William Pidgeon*, Master, for my Accompt and Risque, amounting in the Whole to 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which is Sterling	32	15	

LONDON, December 17, 1789.

		l.	s.	d.
15 12	*Nathaniel Keeble*, of *Hull*, Dr. to *Timothy Hart* and Comp. £1125 0 0			
	For his Draft on me, payable to do *Hart* and Comp. at 20 Days after Sight, for	1125	—	—
12	*Timothy Hart*, and Comp. Drs. to Sundry Accompts £1125 0 0			
2 7	*viz.* To Cash paid him . . . . . 1120 2 0 To Profit and Loss gain'd by prompt Payment 4 18 0	1125	—	—
	18			
16	Oranges and Limons Dr. to Sundry Accompts £70 1 6			
16	*viz.* To Voyage from *Cadiz*, for 50 Chests of Limons 50 do China Oranges } At 8 Rials per Chest. 50 do Seville do Exchange at 4*s.* 6*d.* *per* Piece of Eight amounting to Sterling . . . . . 33 15 0 To Cash paid Custom, Freight, and Waterage 36 6 6	70	1	6
	20			
2 5	Cash Dr. to *Martin Unwin* . . . . . £100 0 0 Received in Part	100	—	—
	22			
16 5	*Joram Conderill*, of *Cadiz*, Dr. to *John Hammond*, Esq. £33 15 0 For *Conderill's* Draft on me, payable to do *Hammond*, or Order, for 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as *per* Agreement	33	15	—
	24			
3 5	Cash Dr. to *Isaac Reynolds* . . . . . £42 0 0 Received in full	42	—	—
	25			
9 —	Bank Annuity Dr. to Profit and Loss . £150 0 0 For Half a Year's Dividend due on 10000*l.*	150	—	—
	26			
5 16	*Isaac Reynolds* Dr. to Oranges and Limons £ 42 10 0 For 50 Chests of Limons, at 17*s.* *per* Chest	42	10	—

London, December 27, 1789.

		l.	s.	d.
3	Cash Dr. to *James Allen* £8 0 0			
6	Received in full	8		
	28			
3	Cash Dr. to Thread in Comp. between *James Severn*			
11	and self £900 0 0			
	For 1000*lb.* sold to *James Allen*, at 18*s. per lb.* . .	900		
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current £450 0 0			
	For his Half of the above Thread	450		
	29			
3	Sir *Humphrey Parsons* Dr. to Thread in Comp. between			
11	*James Severn* and self £900 0 0			
	For 1000*lb.* at 18*s. per lb.* to pay in 6 Months . . .	900		
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current £450 0 0			
	For his Half of the above Thread	450		
	30			
4	*William Baker*, Esq. Dr. to Thread in Comp. between			
11	*James Severn* and self £533 16 0			
	For 628*lb.* at 17*s. per lb.*	533	16	
6	*Robert Uxley*, Esq. Dr. to *William Baker*, Esq.			
	£1000 0 0			
4	For my Note given to *Uxley*, and by him to do. *Baker*,			
	payable *January* 20 next, including the three Days			
	of Grace	1000		
4	*William Baker*, Esq. Dr. to Sundry Accompts £466 4 0			
3	*viz.* To Cash paid him 463 17 0			
7	To Profit and Loss gain'd by prompt Payment 2 6 8			
		466	4	
11	*James Severn's* Accompt in Comp. Dr. to his Accompt			
11	Current 266 18 0			
	For his Half of the aboveſaid Thread	266	18	
	31			
7	House-Expenses Dr. to Cash £22 8 4			
3	Paid sundry Charges this Month, as *per* Book of House-			
	Expenses	22	8	4

The End of the second Journal.

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D

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Y

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Z

Stock Dr.

1789					l.	s.	d.
Mar. 1	I	To Sundry Accompts			412	10	—
	R	To Balance for my neat Eſtate		17	34658	11	10¼
					35071	1	10¼

Caſh Dr.

1789					l.	s.	d.
Mar. 1	I	To Stock		I	8099	4	2½
31	—	To Sundry Accompts received this Month		—	609	—	—
Apr 30	—	To ditto	ditto	—	509	7	—
May 31	—	To ditto	ditto	—	10525	19	—
Jun. 30	—	To ditto	ditto	—	1171	13	—
Jul. 31	—	To ditto	ditto	—	13081	9	11
Aug 31	—	To ditto	ditto	—	3536	11	8
Sep. 30	—	To ditto	ditto	—	2000	—	—
Oct. 31	—	To ditto	ditto	—	2855	—	—
Nov 30	—	To ditto	ditto	—	415	16	11½
Dec. 31	—	To ditto	ditto	—	1904	17	10
					44708	19	7

Canary Dr.

1789			Pipes		l.	s.	d.
Mar. 1	I	To Stock at 25l. *per* Pipe, for	5	I	125	—	—
Nov 10	R	To Profit and Loſs gain'd by this Accompt		7	28	—	—
					153	—	—

Hops Dr.

1789			Bags	C.	qrs.	lb.		l.	s.	d.
Mar. 1	I	To Stock, at 28s. *per C.* for	44	132	2	0	I	185	10	—
Dec. 31	R	To Profit and Loſs gain'd by this Accompt					7	8	15	3
								194	5	3

1789		Per Contra Cr.			£	s.	d.
Mar. 1	1	By Sundry Accompts			10925	15	4¾
	R	By Profit and Loſs, gain'd by 10 Months trading		7	24145	6	6
					35071	1	10¾

1789		Per Contra Cr.			£	s.	d.
Mar 31		By Sundry Accompts paid away this Month			1718	15	6¾
Apr. 30		By ditto . . . ditto			1017	6	½
May 31		By ditto . . . ditto			9857		5
Ju. 30		By ditto . . . ditto			643	13	10
July 31		By ditto . . . ditto			11063		
Aug 31		By ditto . . . ditto			1429	2	6
Sep. 30		By ditto . . . ditto			2485	14	2¾
Oct. 31		By ditto . . . ditto			346	11	2
Nov 30		By ditto . . . ditto			1527	13	6
Dec. 31		By ditto . . . ditto			1918	14	2
	R	By Balance remaining in Hand, carried to the next Books		17	12701	8	2½
					44708	19	7

1789		Per Contra Cr.	Pipes		£	s.	d.
Mar 20	2	By Caſh, ſold *William Dello* . . .	1	1	30		
May 17	5	By Caſh, ſold *William Coles* . . .	1	1	30		
Oct. 24	14	By *John Hammond*, Eſq. for . . .	1	5	30		
	30	15 By *Brandon George*, for . . .	1	4	30		
Nov 10	16	By Caſh, for	1	1	33		
			5		153		

1789		Per Contra Cr.	Bags	C.	qr.	lb.		£	s.	d.
Apr. 5	3	By *Robert Uxley*, at 33*s. per C.* for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to *Barbadoes*, at 28*s.* *per C.* for	30	90	1	0	16	126	7	—
Nov 10	16	By Caſh, at 36*s. per C.* for . .	1	3	0	0	1	5	8	—
Dec. 31	R	By Balance, remaining unſold, at 28*s. per C.* for	3	9	0	0	17	12	12	—
			44	132	2	0		193	6	3

French Wine — Dr.

			Hhds.		l.	s.	d.
1789							
Mar. 1	1	To Stock, at 30*l. per* Hhd. for . . .	10	1	300	—	—
Sep. 22	R	To Profit and Loſs, gain'd by this Accompt .		7	40	—	—
					340	—	—

Drugget — Dr.

			Pcs.	Yds.				
1789	1							
Mar. 1	R	To Stock at 3*s.* 4*d. per* Yard, for .	20	280	1	46	13	4
21		To Profit and Loſs, gain'd by this Accompt			7	2	6	8
						49	—	—

Note, The Drugget being all ſold, there is no neceſſity of ſtaying till the general *Balance* ſhall be made, but this or any other particular Accompt of Goods

Liſbon Wine — Dr.

			Hhds.				
1789							
Mar. 1	1	To Stock, at 7*l. per* Hhd. for . . .	25	1	175	—	—
	R	To Profit and Loſs, gain'd by this Accompt		7	68	—	—
					243	—	—

Norwich Crape — Dr.

			Pcs.	Yds.				
1789								
Mar. 1	1	To Stock, at 3*s.* 6*d. per* Yard, for	56	896	1	156	16	—
Ju. 28	R	To Profit and Loſs, gain'd by this Accompt			7	22	8	—
						179	4	—

Duroy — Dr.

			Pcs.	Yds.				
1789								
Mar. 1	1	To Stock, at 6*s. per* Yard, for .	20	300	1	90	—	—
Ju. 28	R	To Profit and Loſs, gain'd by this Accompt			7	7	10	—
						97	10	—

1789		Per Contra	Cr. Hhds.		l.	s.	d.
Aug 17	11	By Houſe-Expenſes, bottled off . .	1	7	30	—	—
Sept. 3	12	By Profit and Loſs, given to *W. Warner*	1	7	30	—	—
22	13	By *James Jackſon*, at 35*l. per* Hhd. for	8	12	280	—	—
			10		340	—	—

1789		Per Contra	Cr. Pcs.	Yds.			
Mar 21	2	By *Sir R. Johnſon*, at 3*s.* 6*d. per* Yard for	20	280	3	49	— —

may be balanced at any time after they are all diſpoſed of.

1789		Per Contra	Cr. Hhds.				
Mar 12	2	By Profit & Loſs, loſt by the burſting of	1		7	7	— —
Jun. 19	7	By *Samuel Fairman*, at 10*l. per* Hhd. for	10		4	100	— —
27	7	By Caſh, at 10*l.* 10*s. per* Hhd. for . .	10		2	105	— —
Aug 17	11	By Houſe-Expenſes, bottled off . . .	1		1	7	— —
Oct. 30	15	By *Brandon George*, for	1		4	10	— —
	R	By Balance unſold, at 7*l. per* Hhd. for .	2		17	14	— —
			25			243	— —

1789		Per Contra	Cr. Pcs.	Yds.			
Jun. 28	7	By *Abraham Van Schooten's* Accompt Current, at 4*s. per* Yard, for . . .	156	396	9	179	4 —

1789		Per Contra	Cr. Pcs.	Yds.			
Jun. 28	7	By *Abraham Van Schooten's* Accompt Current, at 6*s.* 6*d. per* Yard, for . .	20	300	9	97	10 —

Sagathee Dr.

			Pcs.	Yds.	l.	s.	d.
1789 *Mar.* 1	1	To Stock, at 2*s.* 6*d. per* Yard, for . .	90	1080	1	135	—
	R	To Profit and Loss gain'd by this Accompt			7	6	—
						141	—

Serge Dr.

			Pcs.	Yds.	l.	s.	d.
1789 *Mar.* 1	1	To Stock, at 1*s. per* Yard, for . .	90	1260	1	63	—
	R	To Profit and Loss, gain'd by this Accompt			7	2	6 8
						65	6 8

Sir Robert Johnson Dr.

			l.	s.	d.
1789 *Mar.* 1	1	To Stock	1	30	—
21	2	To Drugget	2	49	—
June 8	6	To Goods for the Accompt of *Abraham Van-Schooten*, for 120 Pieces of Holland . . .	9	360	—
12	6	To do. in part for 100 Pieces of Long Lawn	9	150	—
Aug. 6	10	To Ship *James*	6	12	19
Nov 20	6	To Cash paid him in full	1	1000	—

Sir Humphrey Parsons Dr.

			l.	s.	d.
1783 *Mar.* 1	1	To Stock	1	16	—
July 14	8	To Insurance, for my insuring 200*l.* on his Scarlet Cloth	9	16	—
Sept. 5	12	To Sundry Accompts, paid him in full . . .	2	184	—
				216	—
Dec. 29	19	To Thread in Comp. between *J. Severn* and self, to pay in 6 Months	11	900	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1789								
Oct. 28	15	By Voyage to *Barbadoes*, at 2*s.* 6*d.* *per* Yard, for	20	240	16	30	—	—
Nov 18	16	By *William Baker*, Esq. at 3*s.* *per* Yard for	20	240	4	36	—	—
	R	By Balance unsold, at 2*s.* 6*d.* *per* Yard	50	600	17	75	—	—
			90	1080		141	—	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1789								
Oct. 28	15	By Voyage to *Barbadoes*, at 1*s.* *per* Yard, for	20	280	16	14	—	—
Nov 18	16	By *Cash*, at 14*d.* *per* Yard, for . . .	20	280	1	16	6	8
	R	By Balance, unsold, at 1*s.* *per* Yard for	50	700	17	35	—	—
			90	1260		65	6	8

		Per Contra	Cr.			
1789						
Mar. 2	1	By Cash, received in full	1	30	—	—
25	2	By ditto, received in full	1	49	—	—
Jun. 18	7	By ditto, received in Part	1	360	—	—
24	7	By ditto, received in full	1	150	—	—
Aug. 23	11	By ditto, received in full	1	12	19	¾
26	11	By *John Marsh*, for a Bill payable by me to d° *Johnson*, *November* 17 next	11	1000	—	—

		Per Contra	Cr.			
1789						
July 26	9	By Cash, received in Part	1	16	—	—
Aug 14	10	By insurance, for his Scarlet Cloth, lost in the *Falcon*	9	200	—	—
				216	—	—
	R	By Balance, due to me, to pay *June* 29 next	17	900	—	—

1789		William Baker, Esq; Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	500	—	—
10	2	To Ship *James*, for $\frac{1}{16}$ Part to pay in 7 Days	6	125	—	—
Aug. 6	10	To ditto	6	12	19	$\frac{3}{4}$
Nov 18	16	To Sagathee	3	36	—	—
Dec. 30	19	To Thread in Comp. between *James Severn* and self	11	533	16	—
—	19	To Sundry Accompts	—	466	4	—
				1673	19	$\frac{3}{4}$

1789		William Warner Dr.				
Mar. 1	1	To Stock, to pay *April* 30 next	1	34	7	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother *C. Verax*	7	1000	—	—
Oct. 6	14	To Cash, paid him in full	1	300	—	—
				1300	—	—

1789		Brandon George Dr.				
Mar. 1	1	To Stock	1	32	—	—
Oct. 30	15	To Sundry Accompts	—	40	—	—
				72	—	—

1789		Samuel Fairman Dr.				
Mar. 1	1	To Stock	1	28	—	—
Jun. 19	9	To *Lisbon* Wine	2	100	—	—

1789		William Lowfield, Esq. Dr.				
Mar. 1	1	To Stock	1	128	13	—
Nov. 11		To Cash, paid in full	1	400	—	—

1789		Per Contra Cr.		l.	s.	d.
Mar 17	2	By Cash received in Part	1	125	—	—
Aug 23	11	By ditto, received his Part of the last Charges on the Ship *James*	1	12	19	¾
Dec. 9	17	By ditto, received the Principal which he borrowed	1	500	—	—
30	19	By *Robert Uxley*, for my Note given to *Uxley*, and by him to *Baker*	6	1000	—	—
—	R	By Balance, due to me	17	36	—	—
				1673	19	¾

1789		Per Contra Cr.				
Apr. 30	4	By Cash received in full	1	34	7	—
July 4	8	By Voyage to *Copenhagen* in Comp between *S. Smith* and self	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in full . . .	1	1000	—	—
				1300	—	—

1789		Per Contra Cr.				
Oct. 29	15	By Voyage to *Barbadoes*, for Insurance at 6 *per Cent.*	16	11	8	3
	R	By Balance due to me	17	60	11	9
				72	—	—

1789		Per Contra Cr.				
Jun. 16	7	By Cash received in full	1	28	—	—
Nov. 4	20	By ditto, ditto	1	100	—	—

1789		Per Contra Cr.				
Jun. 23	7	By Cash, received in full	1	128	13	—
July 4	9	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10	400	—	—

1789		Thomas Johnſon Dr.		*l.*	*s.*	*d.*
Mar. 1	1	To Stock	1	256	14	$3\frac{3}{4}$
Nov. 7	15	To Caſh, paid in Part	1	100	—	—
24	16	To Inſurance, for my inſuring 300*l.* at 6 *per Cent.*	9	18	—	—
Dec. 10	17	To Sundry Accompts, paid my Inſurance on a Freight loſt	—	300	—	—
	R	To Balance due to him	17	359	2	$4\frac{1}{4}$
				1033	16	8

1789		John Hammond, Eſq. Dr.				
Mar. 1	1	To Stock, to pay *April* 20 next	1	100	—	—
Oct. 24	14	To Canary	1	30	—	—
Dec. 12	17	To Sundry Accompts	—	850	—	—

1789		Martin Unwin Dr.				
Mar. 1	1	To Stock	1	381	17	6

1789		Iſaac Reynolds Dr.				
Mar. 1	1	To Stock	1	42	—	—
Dec. 26	13	To Oranges and Limons	16	42	10	—

1789		Thomas Preſton, Eſq. Dr.				
Mar. 25	2	To Sundry Accompts	—	90	—	—
May 25	5	To Caſh paid *James Hart* for repairing my Dwelling-Houſe	1	17	9	6
Sept. 20	13	To Sundry Accompts	—	2185	16	6
				2203	6	—

1789		Per Contra Cr.		l.	s.	d.
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10	733	16	8
Dec. 3	16	By Insurance, on a Freight, in the *John* and *Hannah*, lost	9	300	—	—
				1033	16	8

1789		Per Contra Cr.		l.	s.	d.
Apr. 20	3	By Cash, received in full	1	100	—	—
Dec. 6	16	By ditto, ditto	1	30	—	—
22	18	By *Joram Conderil*, of *Cadiz*, for do *Conderil's* Draft on me, payable to do *Hammond*	16	33	15	—
	R	By Balance due to me	17	816	5	—
				850	—	—

1789		Per Contra Cr.		l.	s.	d.
Oct. 26	15	By Cash, received in Part	1	100	—	—
Nov 27	16	By ditto, ditto	1	100	—	—
Dec. 20	18	By ditto, ditto	1	100	—	—
	R	By Balance, due me	17		17	6
				381	17	6

1789		Per Contra Cr.		l.	s.	d.
Dec. 24	18	By Cash, received in full	1	42	—	—
	R	By Balance, due to me	17	42	10	—

1789		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock, to be paid *May* 14 next	1	90	—	—
Aug 26	11	By *John Marsh*, for a Bill payable by me to do *Preston*, *September* 17 next	11	2185	16	6
Dec. 13	17	By Cash received for the Repairs of my present Dwelling-House	1	17	9	6
				2203	6	—

1789		Robert Uxley Dr.		l.	s.	d.
Mar. 14	2	To Ship *James*, for $\frac{1}{16}$ Part	6	125	—	—
Apr. 5	3	To Hops	1	49	18	3
May 7	5	To Ship *James*, for his $\frac{1}{16}$ Part of Disburfements, on the faid Ship	6	70	17	—
10	5	To Cafh, paid in full	1	76	14	9
Aug. 6	10	To Ship *James*	6	322	10	—
				12	19	$\frac{3}{4}$
Dec. 30	19	To *William Baker*, Efq; for my Note given to *Uxley*, and by him to *Baker*	4	1000	—	—

1789		Ship James Dr.				
Mar. 4	1	To Sundry Accompts		1500	—	—
26	2	To cafh paid *T. Young*, for Joiner's work in full	1	20	17	—
27	2	To ditto, paid *Tho. Pierce* for Rigging ditto	1	27	14	6
28	2	To ditto, paid *Dryden Smith* for Repairs ditto	1	40	8	—
30	3	To ditto, paid *Nat. Weftall* for Painting ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill ditto	1	19	7	6
7	3	To ditto, paid the Ship Chandler's Bill ditto	1	700	13	—
27	4	To ditto, paid *John Jones* for beef and pork ditto	1	109	10	6
May. 1	4	To ditto, paid *James Thatcher* for Bread, Flour and Peafe ditto	1	86	18	6
2	4	To ditto, paid *J. Preftwick* for cordage &c. ditto	1	46	17	—
6	4	To ditto, paid *John Pepwell* for Smith's work ditto	1	75	11	6
Aug. 6	10	To ditto, paid fundry charges in refitting her ditto	2	207	5	—
20	R	To Profit and Lofs, gain'd by the faid Ship	7	21329	11	6
				24170	8	6

1789		James Allen Dr.				
Mar. 9	2	To Cafh paid in full	1	1425	—	—
May 28	6	To Infurance on 200*l.* in the *Golden Fleece*, at 4 *per Cent.*	9	8	—	—

1789		Per Contra	Cr.	£.	s.	d.
Mar. 1	1	By Stock	1	322	10	—
Aug 23	11	By Cash, received in full	1	12	19	—
26	11	By *John Marsh*, for a Bill by me payable to d° *Uxley*. *January* 17 next	11	1000	—	—

1789		Per Contra	Cr.		£.	s.	d.
Mar. 6	1	By Cash, received of *J. Herbert* for $\frac{1}{16}$ part in full		1	125	—	—
8	2	By ditto, received of capt. *J. Smith* $\frac{1}{16}$ part ditto		1	125	—	—
10	2	By *William Baker*, Esq;	for ditto	4	125	—	—
14	2	By *Robert Uxley*	for ditto	6	125	—	—
25	2	By Cash recd. of Sir *R. Johnson*	for ditto	1	125	—	—
Apr. 10	3	By ditto recd. of *William Evans*	for ditto	1	125	—	—
12	3	By ditto, recd. of *James Jackson*	for ditto	1	125	—	—
14	3	By ditto, recd. of *Thomas Jones*	for ditto	1	125	—	—
May 7	5	By Sundry Accompts		—	566	16	—
20	5	By Cash for my $\frac{1}{2}$ Part of a *French* Prize recd. in full		1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto	ditto	1	12500	—	—
Aug. 6	10	By Sundry Accompts		—	103	12	6
					23170	8	6

1789		Per Contra	Cr.	£.	s.	d.
Mar. 4	1	By Ship *James*	6	1425	—	—
Dec. 27	9	By Cash received in full	1	8	—	—

1789		Profit and Loss Dr.		l.	s.	d.
Mar 12	2	To *Lisbon Wine*, for 1 Hhd. except 6 Gallons, loft	2	7	—	—
July 24	9	To *John Adams*, for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	8	11	4	7
Sept. 3	12	To *French* Wine, for 1 Hhd. given to *William Warner*	2	30	—	—
	R	To Houfe-Expenfes	7	337	4	10
	R	To Bank Annuity. loft on the Abatement of its Price, with the Brokerage	9	75	—	—
	R	To Infurance	9	458	—	—
	R	To Old S. S. Annuity, loft by the Abatement of its Price, with the Brokerage	10	43	14	—
	R	To Stock, gain'd by 10 Months trading	1	24145	6	6
				25107	10	5

Note. This extraordinary Gain, made in fo fhort a Time, may, perhaps, amaze fome Readers; but if they conſider that 2139*l.* 11*s.* 6*d.* of that Money arofe by the ſucceſs of the fhip *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

1789		Houfe-Expenfes Dr.				
Mar 31	3	To Cafh. paid Sundry Charges this Month	1	33	4	6
Apr 30	4	To ditto . . . ditto	1	39	16	10
May 31	6	To ditto . . . ditto	1	43	11	2
Jun 30	7	To ditto . . . ditto	1	40	8	10
July 31	9	To ditto . . . ditto	1	21	18	—
Aug 17	11	To Sundry Accompts		37	—	—
31	11	To Cafh, paid Sundry Charges this Month	1	21	17	6
Sep. 30	12	To ditto . . . ditto	1	22	12	6
Oct. 31	13	To ditto . . . ditto	1	26	13	8
Nov 30	16	To ditto . . . ditto	1	27	13	6
Dec 31	19	To ditto . . . ditto	1	22	8	4
				337	4	10

1789		Per Contra	Cr.	l.	s.	d.
Mar 21	R	By Drugget	2	2	6	8
23	2	By *T. Preston*, Esq. abated for my early Payment of 90*l.*	5	—	12	11¼
May 14	R	By Voyage to *Amst.* consign'd to *J. Van Hoove*	8	54	13	11
Jun. 12	6	By Goods for the Accompt of *A. Van Schooten*	9	36	8	—
24	7	By Bank Ann. for ½ a Year's Divid. on 10000*l.*	9	150	—	—
28	7	By *Abr. Van Schooten's* Acc. Cur. for Commission	9	13	13	3
—	R	By Duroy	2	7	10	—
—	R	By *Norwich* Crape	2	22	8	—
Aug 12	R	By Voyage to *Copen.* for my ½ of the Gain thereof	10	741	8	6
—	10	By Cash, gain'd by *Johannes Scheelhase*	1	5	4	7
15	10	By *W. Warner*, for a Legacy left me by my Brother *Verax*	4	1000	—	—
20	R	By Ship *James*	6	21329	11	6
22	11	By Cash recd. of *W. Baker*, Esq. ½ Yrs Int. on 500*l.*	1	12	10	—
Sept. 5	12	By Sir *H. Parsons*, for a Drawback on 200*l.* at 6 *per Cent.*	5	12	—	—
7	R	By Ship *Hopewell*, gain'd on the sale thereof	13	400	—	—
20	13	By *Thomas Preston*, abated on my Payment of 2185*l.* 16*s.* 6*d.*	5	—	—	6
22	R	By *French* Wine	2	40	—	—
—	R	By *John Parrot's* Accompt Current	14	5	19	2¾
—	R	By *George Hale's* Accompt Current	14	5	19	2¾
—	R	By Sugar in Co. for my ⅓ part gained	15	219	18	4¼
29	14	By Old *S. S.* Ann. for ½ a Yrs. Div. on 12000*l.*	10	180	—	—
Nov 10	R	By Canary	1	28	—	—
Dec. 9	17	By Cash recd. of *W. Baker*, Esq. the Int of 500*l.*	1	7	8	4
10	17	By *T. Johnson*, for a Drawback on 300*l.* at 8 *per Cent.*	5	24	—	—
12	R	By *Yorkshire* Cloth	15	122	15	6
—	17	By ditto, for the Accompt of *Nat. Keeble*	15	8	10	—
17	18	By *Tim. Hart* and Co. gain'd by prompt paymt.	12	4	18	—
25	18	By Bank Ann. for ½ a Year's Div. on 10000*l.*	9	150	—	—
30	19	By *W. Baker*, Esq. gain'd by prompt Payment	4	2	6	8
—	R	By Thread in Co. between *James Severn* and self	11	415	2	6
	R	By Hops	1	8	15	3
	R	By *Lisbon* Wine	2	68	—	—
	R	By Sagathee	2	6	—	—
	R	By Serge	2	2	6	8
	R	By Oranges and Limons	16	19	2	10
				25107	10	5

		Per Contra	Cr.			
1789	R	By Profit and Loss	7	337	4	10

					l.	s.	d.
		Voyage to Amſterdam, conſign'd to Jacob Van-Hoove Dr.					
1789	3	To *Richard Lamb*, of *Harwich*, for 100*qrs.* of					
Apr. 1		Wheat	8		9	8	—
24	4	To Caſh, for 100 Bags of Pepper, with Charges	1		140	7	10
25	4	To ditto, paid *John Adams*, for inſuring the aforeſaid Pepper	8		7	—	$4\frac{1}{2}$
May 14	R	To Profit and Loſs, gain'd by the ſaid Voyage	7		54	12	11
					301	10	$1\frac{1}{2}$
1789		Richard Lamb of Harwich Dr.					
April 2	3	To *William Angel*, for a Draft on me, payable to do *Angel*, or Order, *May* 3 next . .	8		99	8	—
1789		William Angel Dr.					
May 3	4	To Caſh, paid in full	1		99	8	—
1789		John Adams Dr.					
May 12	6	To Voyage to *Amſterdam*, conſign'd to *J. Van Hoove*, for 100 Bags of Pepper loſt . . .	8		140	7	10
		Jacob Van-Hoove's Acct. Curt. Dr.		Guil. Stiv.			
1789							
Mar 14	5	To Voyage to *Amſterdam*, Exch. at 35*s.* 4*d.* Flemiſh *per.* £ Sterling, for	1611	3	161	2	$3\frac{1}{2}$

1789		Per Contra Cr.			*l.*	*s.*	*d.*
May 12	5	By *John Adams*, for 100 Bags of Pepper, by him insured and lost	8		140	7	10
14	5	By *Jacob Van Hoove's* Accompt Current, on the Sale of 100 *qrs.* of Wheat			161	2	3½
					301	10	1½
1789		Per Contra Cr.					
April 1	3	By Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*	8		99	8	—
1789		Per Contra Cr.					
April 2		Be *Richard Lamb*, of *Harwich*, for a Draft on me payable to d° *Angel*, or Order, *May* 3 next	8		99	8	—
1789		Per Contra Cr.					
July 24	9	By Sundry Accompts	—		140	7	10
		Per Contra Cr.		Guil. Stiv.			
1789							
Nov 15	16	By *Jaques Van Brook*, Exch. at 33*s.* 4*d.* Flemish *per £* Sterling . . .	1611	3 16	161	2	3½

Bank-Annuity Dr.

1789			£		£	s.	d.
				1	9412	10	—
May 22	5	To Cash, at 4*l. per Cent.* and Brokerage on	10000	7	150	—	—
Jun. 24	7	To Profit and Loss, for ½ a Year's Divid.		7	150	—	—
Dec. 25	18	To ditto . . . for ditto . . .					
					9712	10	—

Insurance Dr.

1789			£		£	s.	d.
Aug 14	10	To Sir *Humphrey Parsons*, for his scarlet Cloth loft in the *Falcon*		3	200	—	—
Dec. 3	16	To *Thomas Johnson*, for a Freight in the *John* and *Hannah*, loft		5	300	—	—
					500	—	—

Note, When you infure on other Men's Goods, and receive the *Premium*, or give Credit for it, you muft make *Cafh*, or *the Perfon* indebted, Dr to *Infurance*, and *Infurance* Cr. by *Cafh*, or the Perfon indebted: But when others infure on your Goods, and you pay

Goods for the Accompt of Abraham Van Schooten Dr.

1789			Rms. Paper	Ps. Holl.	Ps Lo. Lawn.	£	s.	d.
June 2	6	To Cash, paid Freight, Cuftom, and other Charges on . .	1000	120	100	1	196	17	6
12	6	To Sundry Accompts for the Clofe				—	713	2	6
							910	—	—

A. Van Schooten's Acct. Curt. Dr.

1789			£	s.	d.
Jun. 25	7	To Sundry Accompts		961	5 9

Note, The Balance of this Accompt may feem fomething odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant muft come by his Money, when *A. Van Schooten* lives fo far off, and the Balance fo Small; but it is to be obferved in this *Cafe* that *Van Schooten* is the Employer; and therefore as the Merchant at *London* fells Goods for

		Per Contra	Cr.		l.	s.	d.
1789			l.				
Oct. 14	14	By Cash, received ½ a Year's Dividend		1	150	—	—
Dec. 31	R	By Balance, at 93 ⅜ *per Cent* . . .	10000	17	9337	10	—
	R	By do for ½ a Year's Dividend, due thereon		17	150	—	—
	R	By Profit and Loss, lost by the Abatement of its price and the Brokerage		7	75	—	—
					9712	10	—

1739		Per Contra	Cr.				
May 28	6	By *James Allen*, on 200*l.* at 4 *per Cent.* in the *Golden Fleece*		6	8	—	—
July 14	7	By Sir *Humphrey Parsons*, on 200*l.* at 8 *per Cent* on Scarlet Cloth		3	16	—	—
Nov 24	16	By *Thomas Johnson*, on 300*l.* at 6 *per Cent.* on the *John* and *Hannah*		5	18	—	—
		By Profit and Loss, lost by this Accompt . .		7	458	—	—
					500	—	—

the Premium, then you must be governed by the circumstances; and make such Person or Thing Dr. to *Cash*, as the Nature of the Affair requires. See Voyage to *Amsterdam*, Fol. 8.

		Per Contra	Cr.	R. Paper.	Pcs. Holl.	Pcs. Lawn.			
1789									
June 5	6	By Cash, at 6*s. per* Ream, for	1000				1	300	—
8	6	By Sir *Robert Johnson*, at 3*l.* *per* Piece, for			120		3	360	—
12	6	By Sundry Accompts, at 2*l.* 10*s.* *per* Piece, for				100		250	—
								910	—

1789		Per Contra	Cr.				
Jan. 12	6	By Goods for the Accompt of *A. Van-Schooten*, for the neat Produce		9	676	14	6
	R	By Balance due to me		17	20	—	3
					696	14	9

him, and makes Returns to him by *Commission*; So whatever is defective or redundant at one Time, will easily be brought to Accompt by the Sale of the next Quantity of Goods received from, or Returns made to the said *Van Schooten*: and so on from Time to Time, as Occasion shall happen.

Voyage to Copenhagen, in Co. between Sam. Smith and self, each Half Dr.

1789					l.	s.	d.
July 4	8	To Sundry Accompts	—		1463	9	8
Aug 12	—	To *Samuel Smith's* Accompt in Comp. for his Half of the Gain thereof	10		741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof	7		741	8	6
					2946	6	8

Sam. Smith's Accompt Curr. Dr.

1789					l.	s.	d.
July 4	8	To his Accompt in Comp. for his Half of the Voyage to *Copenhagen*	10		731	14	10
Aug 12	R	By Balance due to him	—		746	13	1
					1478	7	11

Sam. Smith's Acct. in Co. Dr.

1789					l.	s.	d.
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco	10		218	3	4
Aug. 8	13	To ditto, for his Half of the Goods sold at *Copenhagen*	10		125	—	—
					1473	3	4

Hon. Commissrs. of the Customs Dr.

1789					l.	s.	d.
July 4	8	To Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10		436	6	8

Old South Sea Annuity Dr.

1789				lb	l.	s.	d.
July 12	8	To Cash, at 91 $\frac{1}{2}$ *per Cent.* transfer'd to me	1	1200c	1099	14	6
Sept 29	14	To Profit and Loss, for Half a Year's Dividend	7		18	0	—
					1117	14	6

1789		Per Contra Cr.		£	l.	s.	d.
July 4	8	By Commiſſioners of the Cuſtoms, for a Draw-back on Tobacco exported	10		436	6	8
Aug. 8	10	By *Jaques Joliffe's* Accompt	13		2510	—	—
					2946	6	8

1789		Per Contra Cr.					
July 4	8	By his Accompt in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco	10		218	3	4
Aug. 8	10	By ditto, for his half of the Goods ſold at *Copenhagen*	10		1255	—	—
	12	10 By Caſh, for his half of the Gain on the Exchange of 10040 Rix Dollars	1		5	4	7
					1478	7	11

1789		Per Contra Cr.					
July 4	8	By his Accompt Current, for his Half of the Voyage to *Copenhagen*	10		731	14	10
Aug 12	R	By Voyage to *Copenhagen*, for his Share of the Gain thereof	10		741	8	6
					1473	3	4

1789		Per Contra Cr.					
July 20	9	By Caſh, received in full	1		436	6	8

1789		Per Contra Cr.					
Oct. 10	14	By Caſh, received Half a Year's Dividend due laſt *Michaelmas*		1	180	—	—
Dec. 31	R	By Balance, at 91½ *per Cent*	12000	17	10950	—	—
	R	By Profit and Loſs, loſt by the Abatement of its Price, and the Brokerage		7	43	14	6
					11173	14	6

Thread in Co. between J. Severn and self, each half Dr.

1789			lb.		£	s.	d.
July 17	9	To *John. Marsh*, at 14s. 10d.½ *per lb.* for	5628	11	4185	16	6
22	9	To Cash, paid Charges on bringing the said Thread Home		1	17	14	6
Dec. 30	R	To *James Severn's* Accompt in Comp. for his Share of the Gain		11	415	2	6
—	R	To Profit and Loss for my Share of ditto		7	415	2	6
					5033	16	—

1789 John Marsh, of Manchester, Dr.

Aug 26	11	To Sundry Accompts		—	4185	16	6

1789 James Severn's Acct. Currt. Dr.

July 17	9	To his Accompt in Comp. for his Half of Thread bought of *J. Marsh*		11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread		11	8	17	3
	R	To Balance due to him		17	415	2	6
					2516	18	—

Note, Observe the *Index* under *Note* 2, July 28, p. 13. in the Waste-Book, concerning any Partner's Accompt *Current* giving Credit for his Part of Goods sold, but not paid for.

1789 James Severn's Acct. in Co. Dr.

July 28	14	To his Accompt Current, for his Half of Thread sold *T. Hart* and Comp.		11	450	—	—
Aug. 3	14	To ditto, for ditto sold for ready Money		11	450	—	—
Sept. 22	14	To ditto, for ditto, ——*William Evans*		11	450	—	—
Dec. 22	19	To ditto, for ditto, ——*James Allen*		11	450	—	—
29	19	To ditto, for ditto, ——Sir *H. Parsons*		11	450	—	—
30	19	To ditto, for ditto, ——*William Baker*, Esq;		11	266	18	—
					2516	18	—

		Per Contra	Cr.			l.	s.	d.
			lb					
1789								
July 28	9	By *Tim. Hart* and Comp. at 18*s. per lb* for	1000	12		900	—	—
Aug. 3	10	By Cash, sold *A. Sanders* at 18*s.* . for	1000	1		900	—	—
Sept. 24	14	By Sundry Accompts at 18*s.* . . for	1000	—		900	—	—
Dec. 28	19	By Cash, ... at 18*s.* . . for	1000	1		900	—	—
29	19	By Sir *Humphrey Parsons*, at 18*s.* . for	1000	3		900	—	—
30	19	By *William Baker*, Esq; at 17*s.* . . for	628	4		533	16	—
			5628			5033	16	—

		Per Contra	Cr.				
1789							
July 17	9	By Thread in Comp. between *James Severn* and self each half	11	4185	16	6	

		Per Contra	Cr.				
1789							
July 28	9	By his Accompt in Comp. for his half of Thread sold *T. Hart* and Comp.	11	450	—	—	
Aug. 3	10	By ditto for ditto sold for ready Money .	11	450	—	—	
Sept. 24	14	By ditto for ditto sold *William Evans*, . .	11	450	—	—	
Dec. 28	19	By ditto for ditto sold *James Allen*, - . .	11	450	—	—	
29	19	By ditto for ditto sold Sir *H. Parsons*, . .	11	450	—	—	
30	19	By ditto for ditto sold *William Baker* Esq; .	11	266	13	—	
				2506	18	—	

		Per Contra	Cr.				
1789							
July 17	9	By his Accompt Current for his half of Thread bought of *John Marsh*	11	2092	18	3	
23	9	By ditto for his half of the Charges on the said Thread	11	8	7	3	
Dec. 30	R.	By Thread in Comp. for his share of the Gain thereof	11	415	2	6	
				2516	18	—	

					l.	s.	d.
1789		Timothy Hart and Comp. Drs.					
July 28	9	To Thread in Comp. between *J. Severn* and self		11	900	—	—
Dec. 17	18	To Sundry Accompts			1125	—	—
					202	—	—
1789		John Herbert Dr.					
Aug. 6	10	To Ship *James*		6	12	19	¾
1789		John Smith Dr.					
Aug. 6	10	To Ship *James*		6	12	19	¾
1789		William Evans Dr.					
Aug. 6	14	To Ship *James*		6	12	19	¾
Sept 24	10	To Thread in Comp. payable in 6 Months		11	400	—	—
1789		James Jackson Dr.					
Aug. 6	12	To Ship *James*		6	12	19	¾
Sept 22	13	To Sundry Accompts			1174	5	—

1789		Per Contra Cr.		l.	s.	d.
Oct. 1	14	By Cash, received in Part	1	300	—	—
Dec. 1	16	By ditto, ditto	1	300	—	—
17	18	By *Nathaniel Keeble*, of *Hull*, for *Keeble's* draft on me payable to do *Hart* and Comp. . .	15	1125	—	—
	R	By Balance, due to me	17	300	—	—
				2025	—	—

1789		Per Contra Cr.				
Aug 23	11	By Cash, received in full	1	12	19	$\frac{3}{4}$

1789		Per Contra Cr.				
Aug 23	11	By Cash received in full	1	12	19	$\frac{3}{4}$

1789		Per Contra Cr.				
Aug 23	11	By Cash received in full	1	12	19	$\frac{3}{4}$
	R	By Balance due to me *March* 24 next . . .	17	400	—	—

1789		Per Contra Cr.				
Aug 23	11	By Cash, received in full	1	12	19	$\frac{3}{4}$
Sept 22	13	By Sundry Accompts	—	600	—	—
	R	By Balance due to me	17	574	5	—
				1174	5	—

1789		Thomas Jones Dr.		l.	s.	d.
Aug. 6	10	To Ship *James*	6	12	19	3/4
Sept 24	14	To Thread in Comp. for a Draft on him, received of *William Evans*	11	300	—	—
27	14	To *Yorkshire Cloth*	15	425	—	—
				725	—	—

1789		Jaques Jolliffe's Acct. Curr. Dr.				
Aug. 8	10	To Voyage to *Copenhagen*	10	2510	—	—

1789		Ship Hopewell Dr.				
Aug 28	11	To Cash paid in full to *Andrew Collins* . .	1	1200	—	—
Sept. 7	R	To Profit and loss gain'd by the said Ship .	7	400	—	—
				1600	—	—

1789		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and self, each One Third.				
Sept. 9	12	To *Timothy Sutton*, for 45 chests of Sugar .	13	167	13	5/4

1789		Tim. Sutton at Barbadoes Dr.				
	R	To Balance, due to him	17	167	13	5/4

1789		Per Contra Cr.		£	s.	d.
Aug 23	17	By Cash, received in full	1	12	19	3/4
Oct. 22	14	By Cash, received in Part	J	300	—	—
	R	By Balance, due to me	17	425	—	—
				725	—	—
1789		Per Contra Cr.				
Aug 12	10	By Cash, received of *Johannes Scheelhase*	1	2510	—	—
1789		Per Contra Cr.				
Sep. 7	12	By Cash, received of *Abraham Sanders*, in full	1	1660	—	—
1789		Per Contra Cr.				
Sept 15	13	By Sugar, in Comp. with *Parrot*, *Hale*, and self, for 45 Chests	15	167	13	5 1/4
1789		Per Contra Cr.				
Sept. 9	12	By Voyage from Barbadoes, in Comp. with *Parrot*, *Hale*, and self, for 45 Chests of Sugar	15	167	13	5 1/4

1789		John Parrot's Acct. Currt. Dr.		l.	s.	d.
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of after-Charges on the above said Sugar	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of Sugar in Comp. at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance due to him	17	21	19	$1\frac{1}{2}$
				298	1	8

1789		John Parrot's Acct. in Co. Dr.				
Sept 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1789		George Hale's Acct. Currt. Dr.				
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar, at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance, due to him	17	213	19	$1\frac{1}{2}$
				298	1	8

1789		George Hale's Acct. in Co. Dr.				
Sept 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1789		Per Contra Cr.		l.	s.	d.
*Sept.*22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1789		Per Contra Cr.				
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R	By Sugar In Comp. for his $\frac{1}{3}$ of the gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

1789		Per Contra Cr.				
*Sept.*22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold.	14	298	1	8

1789		Per Contra Cr.				
Sept 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

Yorkshire Cloth Dr.

1789			Pcs.		l.	s.	d.
Sept. 11	12	To Sundry Accompts, at 7l. 10s. per Piece for	150	—	1152	4	6
Dec. 12	R	To Profit and Loss, gain'd by this Accompt		7	122	15	6
					1275		

Nathaniel Keeble, of Hull Dr.

1789							
Dec. 17	18	To *Timothy Hart* and Comp. for *Keeble's* Draft on me, payable to do *Hart* and Comp.		12	1125	—	—
	R	To Balance, due to him		17	405	5	4
					1530	5	4

Yorkshire Cloth for the Acct. of N. Keeble Dr.

1780			Pcs.				
Sept 11	12	To Cash, paid Charges in bringing home	50	1	11	4	8
Dec. 12	17	To Sundry Accompts, for the close		—	413	15	4
					425		

Sugar in Co. with Parrot, Hale, and self, each one Third Dr.

1789			Ch.	C.	qr.	lb.			
Sept 1.	15	To Sundry Accompts, at 15s. Sterling *per C.* with Charges for	45	223	2	7	—	234	9 $11\frac{1}{2}$
25	R	To ditto for my two Partner's Shares of the Gain					—	439	16 $8\frac{1}{2}$
—	R	To Profit and Loss, for my $\frac{1}{3}$ of the Gain					7	219	18 $4\frac{1}{4}$
								894	5 $\frac{1}{4}$

William Harman Dr.

1789							
Sept. 22	23	To *James Jackson*, for a Draught on d° *Harman* by d° *Jackson*		12	400	—	—

		Per Contra	Cr.	Pcs.		l.	s.	d.
1789								
Sept 27	14	By *Thomas Jones*, at 8*l.* 10*s.* *per* Piece, for		50	13	425		
Oct. 3	14	By Cash, . . . 8*l.* 10*s.* *per* Piece, for		50	1	425		
Dec 12	17	By *J. Hammond*, Esq; 8*l.* 10*s.* *per* Piece, for		50	5	425		
				150		1275		

		Per Contra	Cr.				
1789							
Sept 11	12	By *Yorkshir.* Cloth, for 150 Pieces . .		15	1125		
Dec 12	17	By ditto, for his own Accompt for the neat Proceed		15	405	5	4
					1530	5	4

		Per Contra	Cr.	Pcs.				
1789								
Dec. 12	17	By *John Hammond*, Esq; at 8*l.* 10*s.* *per* Piece for		50	5	425		

		Per Contra	Cr.	Ch. C. qrs. lb.				
1789								
Sept 22	13	By *James Jackson*, at 4*l.* *per C.* for		45 223 2 7	12	894	5	
	R	By Balance, for the defect . . .			17			-¼
						894	5	-¼

Note 1, The great Gain made by this *Sugar* may be supposed to arise from some Accident that enhanced the price of Sugars in general.

2. The Defect of 1-4 arises from the Gain, the exact 1-3 of which is not reducible to Money.

		Per Contra	Cr.				
1789							
Oct. 18	14	By Cash, received in full		1	400		

					l.	s.	d.
1789		**Voyage to Barbadoes** Dr.					
Oct. 28	15	To Sundry Accompts		—	190	4	6
29	15	To *Brandon George*, for Insurance, at 6 *per Cent*		4	11	8	3
		Note, At Page 13, *Timothy Sutton at Barbadoes*, stands Dr. to Balance in the Sum of 167*l.* 13*s.* 6*d.* 1-4 *i. e.* the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consign'd to him, the Debt is now paid; But it is to be observed, that the said Goods, though consign'd to *Sutton*, are not for his own Accompt and Risque but for the Accompt and risque of the Merchant			201	12	9
1789		**Jaques Van Broek** Dr.					
Nov 15	16	To *Jacob Van Hoove*, Exch. at 33*s.* 4*d per £* Sterling, for 1611 *Guil.* 3 *Sti.*		8	161	23	1/2
		Voyage from Cadiz Dr.	Rials				
1782							
Dec. 14	17	To *Joram Conderil*, Exchange, at 4*s* 6*d. per* Piece of Eight, for	12co	16	33	15	—
1789		**Joram Conderil, of Cadiz** Dr.					
Dec. 22	18	To *John Hammond*, Esq; for do *Conderil's* Draft, payable to do *Hammond*		5	33	15	—
		Oranges and Limons Cr.					
			Chests of Ch. Or.	Chests of Sev. Or.	Chests of Limons		
1789							
Dec 18	18	To Sundry Accompts	50	50	50	—	70	1	6
		To profit and loss gain'd by this Accompt .				7	19	2	10
							89	4	4

1789 Per Contra Cr. | l. | s. | d.

R By Balance, not disposed of . . . r . . . 17 | 201 | 12 | 9

that sent them; and in this Case, *Sutton*, when he receives the Goods, is only to sell them to the best advantage that he can, and repay himself: And when he sends an Accompt of Sale, 'tis then, and not till then, that you must place that to his Accompt, and make him Dr. for the Overplus, or Cr. by so much as that sale falls short of what you owe him before.

1789 Per Contra Cr.

Nov 28 16 By Cash, received in full . . . . . 1 | 161 | 2 | 3½

1789 Per Contra Cr. Rials.

Dec. 18 18 By Oranges and Limons, for 150 Chests | 1200 | 16 | 33 | 15 | —

1789 Per Contra Cr.

Dec. 14 17 By Voyage from Cadiz, for 150 Chests of Oranges and Limons . . . . . 16 | 33 | 15 | —

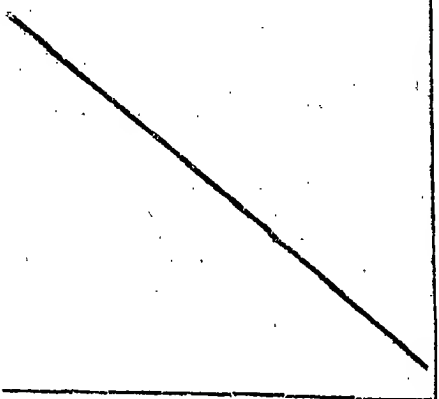
1719 Per Contra Cr.

		Chests of Ch. Or.	Chests of Sev. Or.	Chests of Limons			
Dec. 26	18 By *Isaac Reynolds*, at 17*s. per* Chest for .	—	—	50	5	42	10	—
	By Balance, unfold .	50	50	—	17	46	14	4
						89	4	4

1789		Balance Dr.		l.	s.	d.
June 28	R	To *Abraham Van Schooten's* Accompt Current	9	20	—	3
Sept. 22	R	To Sugar in Comp. for a Defect	5			-¼
☞	R	To Error on the Cr. ſide , ...	17	1301	8	2½
	R	To Caſh remaining in Hand, carried to the next Books	1	12701	8	2½
	R	To Hops unſold, at 28*s. per C.* 3 Bags, wt. 9*C.*	1	12	12	—
	R	To *Liſbon* Wine, unſold, at 7*l. per* Hhd. 2 Hhds.	32	14	—	—
	R	To Sagathee, unſold, at 2*s.* 6*d. per* Yard, 50 Pieces, qt. 600 Yards	3	75	—	—
	R	To Serge, unſold, at 1*s. per* Yard, 50 Pieces, qt. 700 Yards	3	35	—	—
	R	To Sir *Humphrey Parſons*, due to me *June* 29 next	3	900	—	—
	R	To *William Baker*, Eſq. due to me	4	36	—	—
	R	To *Brandon George* . due to me	4	60	11	9
	R	To *John Hammond*, Eſq; due to me . . .	5	816	5	—
	R	To *Martin Unwin*, due to me	5	81	17	6
	R	To *Iſaac Reynolds*, due to me	5	42	10	—
	K	To Bank Annuity, at 93⅜ *per Cent.* 10000*l.*	9	9337	10	—
	R	To ditto, for Half a Year's Intereſt due thereon	9	150	—	—
	R	To Old S. S. Annuity, at 91½ *per Cent.* 12000*l.*	10	10950	—	—
	R	To *Timothy Hart* and Comp. due to me . .	12	300	—	—
	R	To *Williams Evans*, due to me	12	400	—	—
	R	To *James Jackſon*, due to me	12	574	5	—
	R	To *Thomas Jones*, due to me	13	425	—	—
	R	To Voyage to *Barbadoes* not yet diſpoſed of	16	201	12	9
	R	To Oranges and Limons, unſold, 50 Cheſts of *Ch.* Oranges, and 50 Cheſts of *Sev.* Oranges	16	46	14	4
		Note, The third Line from the Top having the Index prefixt to it in the Margin, ſhews that it was inſerted to balance the *Error* committed on the Cr. ſide of this Accompt.		50211	15	-¼

1789		Per Contra	Cr.	l.	s.	d.
Aug 12	R	By *Samuel Smith's* Accompt Current due to him	10	746	15	1
Sep. 22	R	By *John Parrot's* Accompt Current, due to him	14	213	19	1½
—	R	By *George Hale's* Accompt Corrent, due to him	14	213	19	1½
Error	R	By Cash, remaining in Hand, carried to the next Books	1	13031	8	2½
	R	By *Thomas Johnson*, ... due to him	5	359	2	4½
	R	By *James Severn's* Accompt current, due to him	11	415	2	6
	R	By *Timothy Sutton*, at *Barbadoes*, due to him	13	167	13	5½
	R	By *Nathaniel Keeble*, of *Hull*, . due to him	15	405	5	4
	R	By Stock, for my neat Estate	1	34658	11	10½

Note, The fourth line from the Top, marked with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it, which see on the Dr. side



50211	15	—	¾

Dr. l.	s.	d.		P.	Cr. l.	s.	d.
412	10	—	Stock	1	10925	15	4¼
44708	19	7	Cash	1	32007	11	4½
153	—	—	Canary	1	153	—	—
185	10	—	Hops	1	181	13	3
340	—	—	*French* Wine	2	340	—	—
49	—	—	Drugget	2	49	—	—
175	—	—	*Lisbon* Wine	2	229	—	—
179	4	—	*Norwich* Crape	2	179	4	—
97	10	—	Duroy	2	97	10	—
135	—	—	Sagathee	3	66	—	—
63	—	—	Serge	3	30	6	8
1601	19	¾	Sir *Robert Johnson*	3	1601	19	¾
1116	—	—	Sir *Humphrey Parsons*	3	216	—	—
1673	19	¾	*William Baker* Esq;	4	1637	19	¾
1334	7	—	*William Warner*	4	1334	7	—
72	—	—	*Brandon George*	4	11	8	3
128	—	—	*Samuel Fairman*	4	128	—	—
528	13	—	*William Lowfield*, Esq;	4	528	13	—
674	14	3¾	*Thomas Johnson*	5	1033	16	8
980	—	—	*John Hammond*, Esq;	5	163	15	—
381	17	6	*Martin Unwin*	5	300	—	—
84	10	—	*Isaac Reynolds*	5	42	—	—
2293	6	—	*Thomas Preston* Esq;	5	2293	6	—
1335	9	¾	*Robert Uxley*	6	1335	9	¾
24170	8	6	Ship *James*	6	24170	8	6
1433	—	—	*James Allen*	6	1433	—	—
48	4	7	Profit and Loss	7	25003	5	8
337	4	10	House-Expenses	7			
301	10	1½	Voyage to *Amsterdam*	8	301	10	1½
99	8	—	*Richard Lamb* of *Harwich*	8	99	8	—
99	8	—	*William Angel*	8	99	8	—
140	7	10	*John Adams*	8	140	7	10
161	2	3½	*Van Hoove's* Accompt Current	8	161	2	3½
9712	10	—	Bank Annuity	9	150	—	—
500	—	—	Insurance	9	42	—	—
910	—	—	Goods for the Accompt of *A. Van Schooten*	9	910	—	—
96516	12	9	Carried over		107396	4	2

The End of the

l.	s.	d.		P.	l.	s.	d.
96616	12	9	Brought over		107396	4	2
696	14	9	*Abraham Van Schooten's* Accompt Current	9	696	14	9
2946	6	8	Voyage to *Copenhagen* in Co. bet. *S. S.* & self	10	2946	6	8
1478	7	11	*Samuel Smith's* Accompt Current	10	1478	7	11
1473	3	4	Ditto in Comp.	10	1473	3	4
436	6	8	Honourable Commissioners of the Customs	10	436	6	8
11173	14	6	Old South-Sea Annuity	10	180	—	—
5033	16	—	Thread in Co.	11	5033	16	—
4185	16	6	*John Marsh*	11	4185	16	6
2101	15	6	*James Severn's* Accompt Current	11	2516	18	—
2516	18	—	Ditto in Comp.	11	2516	18	—
2025	—	—	*Timothy Hart* and Co.	12	1725	—	—
12	19	¾	*John Herbert*	12	12	19	¾
12	19	¾	*John Smith*	12	12	19	½
412	19	¾	*William Evans*	12	12	19	¾
1187	4	¾	*James Jackson*	12	612	19	¾
737	19	¾	*Thomas Jones*	12	312	19	¾
2510	—	—	*Jaques Joliffe's* Accompt Current	13	2510	—	—
1600	—	—	Ship *Hopewell*	13	1600	—	—
167	13	5¼	Voyage from *Barbadoes*	13	167	13	5¼
			Timothy Sutton of *Barbadoes*	13	167	13	5¼
298	1	8	*John Parrot's* Accompt Current	14	298	1	8
298	1	8	Ditto in Comp.	14	298	1	8
298	1	8	*George Hale's* Accompt Current	14	298	1	8
298	1	8	Ditto in Comp.	14	298	1	8
1275	—	—	*Yorkshire* Cloth	15	1275	—	—
1125	—	—	*Nathaniel Keeble*, of *Hull*	15	1530	5	4
425	—	—	*Yorkshire* Cloth for the Accompt of *N. Keeble*	15	425	—	—
894	5	¼	Sugar in Comp.	15	894	5	¼
400	—	—	*William Harman*	15	400	—	—
201	12	9	Voyage to *Barbadoes*	16			
161	2	3½	*Jaques Van Broek*	16	161	2	3½
33	15	—	Voyage from *Cadiz*	16	33	15	—
33	15	—	*Joram Conderil*	16	33	15	—
70	1	6	Oranges and Limons	16	42	10	—
2	—	¼	Balance	17	1174	11	4
143158	4	10			143158	4	10

1789		Cash Dr.		l.	s.	d.
March.	1	To Stock brought from the last Month	1	8099	4	2½
	1	To Sir *Robert Johnson*, received in full	3	30	—	—
	2	To Ship *James*, received in full of *John Herbert* for $\frac{1}{16}$	6	125	—	—
	2	To Ship *James*, received of Capt. *John Smith* in full for $\frac{1}{16}$	6	125	—	—
	2	To *William Baker* Esq; received in Part	4	125	—	—
	2	To Canary, for 1 Pipe sold to *William Delo*	1	30	—	—
	2	To Sundry Accompts	—	174	—	—
				8708	4	2½

1789		Cash Dr.				
April	1	To Balance brought from the last Month	—	6989	8	7¾
	3	To Ship *James*, received of *William Evans*, in full for $\frac{1}{16}$	6	125	—	—
	3	To Ship *James*, received of *James Jackson*, in full for $\frac{1}{16}$	6	125	—	—
	3	To Ship *James* received of *Thomas Jones*, in full for $\frac{1}{16}$	6	125	—	—
	3	To *John Hammond*, Esq; received in full	5	100	—	—
	4	To *William Warner*, received in full	4	34	7	—
				7498	15	7¾

1789		Cash Dr.				
May	1	To Balance brought from the last Month	—	6481	9	7¼
	5	To Ship *James*, received of 7 Owners, their $\frac{1}{16}$ of Disbursements for the said Ship	6	495	19	—
	5	To Canary, received of *William Coles*, in full for 1 Pipe	1	30	—	—
	5	To Ship *James*, received in full for my Half Part of a *French* Prize	6	10000	—	—
				17007	8	7¼

1789		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*, paid in Part	6	75	—	—
9	2	By *James Allen*, paid in full	6	1425	—	—
22	2	By *Thomas Preston*, Esq; paid in Part	5	89	7	¾
26	2	By Ship *James*, paid *Thomas Young*, in full for Joiner's Work	6	20	17	—
27	2	By Ship *James*, paid *T. Pierce*, in full for Rigg.	6	27	14	6
28	2	By Ship *James*, paid *Dryden Smith*, in full for Repairs	6	40	8	—
30	3	By Ship *James*, paid *Nathaniel Westall*, in full for Painting	6	7	4	6
31	3	By House-Expenses, paid sundry Charges this Month	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month	—	6939	8	¾
				8708	4	½

1789		Per Contra Cr.				
Apr. 3	3	By Ship *James*, paid the Block-maker in full	6	19	17	6
7	3	By Ship *James*, paid the Ship-chandler in full	6	700	13	—
24	4	By Voyage to *Amsterdam*, consign'd to *Jacob Van-Hoove*	8	140	7	10
25	4	By Voyage to *Amsterdam*, paid *J. Adams*, for insuring 100 Bags of Pepper	9	7	—	½
27	4	By Ship *James*, paid *John Jones*, in full for Beef and Pork	6	109	10	6
30	4	By House-Expenses, paid sundry Charges this Month	7	32	16	10
	R	By Balance remaining in Hand, carried to the next Month	—	6481	9	¼
				7498	15	¾

1789		Per Contra Cr.				
May 1	4	By Ship *James*, paid *James Thatcher*, in full for Bread, Flour, and Peafe	6	86	16	6
2	4	By Ship *James*, paid *John Prestwick*, in full for Cordage, *&c.*	6	46	17	—
3	4	By *William Angel*, for *Lamb's* Draft on me, payable to d° *Angel*	8	99	8	—
6	4	By Ship *James*, paid *John Pepwell*, in full for Smith's Work	6	73	11	6
10	5	By *Robert Uxley*, paid him in full	6	76	14	9
22	5	By Bank Ann. at 94*l. per Cent.* with Brokerage	9	9412	10	—
25	5	By *Thomas Preston*, Esq. paid *James Hart*, in full for repairing my Dwelling House	5	17	9	6
31	6	By House-Expenses, paid sundry Charges this Month	7	42	11	2
	R	By Balance remaining in Hand, carried to the next Month	—	7150	8	2¼
				17007	8	7¼

		Cash Dr.		£.	s.	d.
1780						
June	1	To Balance brought from the last Month .	—	7150	2	3¼
	5	6 To Goods for the Accompt of *A. Van-Schooten* for 1000 Reams of Paper, received in full	9	300	—	—
	12	6 To Goods for the Accompt of *A. Van-Schooten*, for 120 Pieces of Holland, received in Part	9	100	—	—
	16	7 To *Samuel Fairman*, received in full . . .	4	28	—	—
	18	7 To Sir *Robert Johnson*, received in Part . .	3	360	—	—
	23	7 To *William Lowfield* Esq. received in full .	4	128	1	—
	24	7 To Sir *Robert Johnson*, received in full . .		150	—	—
	27	7 To *Lisbon* Wine, sold *J. Hicks*, received in full	2	105	—	—
				8322	1	2¼
1789		Cash Dr.				
July	1	To Balance brought from the last Month . .	—	7678	7	4¼
	9	8 To Ship *James*, received in full for my Half Part of a *French* Prize	6	12500	—	—
	20	9 To Commissioners of the Customs, received in full	10	436	6	8
	24	9 To *John Adams*, received in full	8	129	3	3
	26	9 To Sir *Humphrey Parsons*, received in Part	3	16	—	—
				20759	17	3¼
1789		Cash Dr.				
Aug.	1	To Balance brought from the last Month . .	—	9696	17	3¼
	3	10 To Thread in Comp. between *J. Severn* and self, for 10colb. sold for present Money .	11	900	—	—
	12	10 To Sundry Accompts		2520	9	2
	22	1 To Profit and Loss, received Half a Year's Interest on 500*l.* of *William Baker* . . .	7	12	10	—
	29	11 To Sundry Accompts		105	12	6
				13233	8	11¼
1789		Cash Dr.				
Sept.	1	To Balance brought from the last Month . .	—	11804	6	5¾
	7	2 To Ship *Hopewell*, received of *Abraham Saunders* in full	13	1600	—	—
	22	2 To *James Jackson*, received in Part . . .	12	200	—	—
	24	14 To Thread in Comp. received of *William Evans* in Part	11	200	—	—
				13804	6	5¾

1789			Per Contra Cr.		l.	s.	d.
June 2	8	By	Goods for the Accompt of *A. V. Schooten*, paid Freight &c.	9	196	17	6
28	7	By	*A. Van Schooten's* Accompt Current for sundry Accompts	9	406	7	6
30	7	By	House-Expenses, paid sundry Charges this Month	7	40	8	10
	R	By	Balance, remaining in Hand, carried to the next Month	—	7678	7	4¼
					8322	1	2¼

1739			Per Contra Cr.		l.	s.	d.
July 4	8	By	Voyage to *Copenhagen* in Comp. between *S. Smith* and self, each half	10	29	13	—
12	8	By	Old S. S. Annuity, for 12000*l.* transferred to me at 91½ *per Cent.* and Brokerage	10	10993	14	6
23	9	By	Thread in Comp. between *James Severn* and self, each half, for Charges	11	17	14	6
31	9	By	House-Expenses, paid sundry Charges this Month	7	21	18	—
	R	By	Balance rem. in hand, carried to the next mo.	—	9696	17	¾
					20759	17	¾

1739			Per Contra Cr.		l.	s.	d.
Aug. 6	8	By	Ship *James*, paid sundry Charg. in refitt. her	6	207	5	—
28	11	By	Ship *Hopewell*, paid *Andrew Collins* in full	13	1200	—	—
31	11	By	House-Expences, paid sundry Charges this Month	7	21	17	6
	R	By	Balance remaining in hand, carried to the next Month	—	11804	6	5¾
					13232	8	11¼

1789			Per Contra Cr.		l.	s.	d.
Sept. 5	12	By	Sir *Humphrey Parsons*, paid him in full	3	172	—	—
11	12	By	*Yorkshire Cloth*, paid Charges on bringing 150 Pieces Home	15	27	4	6
11	12	By	*Yorkshire Cloth*, for the Accompt of *Nathaniel Keeble*, for Charges	15	11	4	8
15	13	By	Sugar in Comp. paid Custom and other Charges in bringing it Home	15	66	16	6¾
20	13	By	*Thomas Preston*, Esq; paid him in full	5	2185	16	—
30	14	By	House-Expenses, paid sundry Charg. this mo	7	22	12	6
	R	By	Balance rem. in hand, carried to the next mo	—	11315	12	3
					1380.	6	¾

1789		Cash Dr.		l.	s.	d.
Oct.	1	To Balance brought from the last Month	—	11318	12	3
	14	To *Timothy Hart* and Comp. received in part	12	300	—	—
	14	To *Yorkshire* Cloth, received in full for 50 Pcs.	15	425	—	—
	14	To *William Warner*, received my Legacy in full	4	1000	—	—
	14	To Old S. S. Annuity, received half a Year's Div. on 1200*l.* due *Michaelmas* last	10	180	—	—
	14	To Bank Annuity, received half a Year's Div. on 10000*l.* due *Midsummer* last	9	150	—	—
	14	To *William Harman*, received in full	15	400	—	—
	14	To *Thomas Jones*, received in Part	13	300	—	—
	15	To *Martin Unwin*, received in part	5	100	—	—
				14173	12	3

1789		Cash Dr.				
Nov.	1	To Balance brought from the last Month	—	13827	1	1
	15	To *Samel Fairman*, received in full	4	100	—	—
	16	To Sundry Accompts	—	38	—	—
	16	Serge	3	16	6	8
	19	To *Martin Unwin*, receved in part	5	100	—	—
	16	To *Jaques Van Broek*, received in full	16	161	2	3½
				14242	18	½

1789		Cash Dr.				
Dec.	1	To Balance brought from the last Month	—	12715	4	6½
	16	To *Timothy Hart* and Comp. received in part	12	300	—	—
	16	To *John Hammond* Esq. received in full	5	50	—	—
	17	To sundry Accompts	—	507	8	4
	17	To *Thomas Preston*, Esq. received for the Repairs of my Dwelling-House	5	17	9	6
	18	To *Martin Unwin*, received in part	5	100	—	—
	18	To *Isaac Reynolds*, received in full	5	42	—	—
	18	To *James Allen*, received in full	6	8	—	—
	19	To Thread in Comp. between *James Severn* and self	11	900	—	—
				14620	2	4½

The End of the

1789		Per Contra Cr.		l.	s.	d.
Oct. 6	14	By *William Warner*, paid in full	4	300	—	—
28	15	By Voyage to *Barbadàes*	16	19	17	6
31	15	By House-Expenses, paid Sundry Charges this Month	7	26	13	8
	R	By Balance remaining in Hand, carried to the next Month	—	13827	1	1
				14173	12	3

1789		Per Contra Cr:				
Nov. 1	15	By *William Lowfield* Esq; paid him in full	4	400	—	—
7	15	By *Thomas Johnson*, paid in part	5	100	—	—
20	16	By Sir *Robert Johnson*, paid him in full	3	1000	—	—
30	16	By House-Expenses, paid sundry Charges this Month	7	27	13	6
	R	By Balance remaining in Hand, carried to the next Month	—	12715	4	6½
				14242	18	-½

1789		Per Contra Cr.				
Dec. 10	17	By *Thomas Johnson*, paid my Insurance on a Freight lost	5	276	—	—
17	18	By *Timothy Hart* and Comp. paid them	12	1120	2	—
18	18	By Oranges and Limons, paid Freight, Custom, *&c.*	16	36	6	6
30	19	By *William Baker*, Esq; paid him in full	4	403	17	4
31	19	By House-Expenses, paid sundry Charges this Month	7	22	8	4
	R	By Balance remaining in Hand. carried to the next Month	—	12701	8	2½
				14620	2	4½

THE

BOOK of HOUSE-EXPENSES.

	House-Expences Dr. to Cash.	l.	s.	d.	l.	s	d.
1789							
Mar. 1	for a Scrubbing brush	0	1	0			
2	mending a pair of Bellows	0	0	6			
3	a new Tea-kettle	0	7	6			
4	mending the Crane, and 3 Hooks	0	5	0			
	Fish	0	2	6			
6	3 Washing tubs	0	9	0			
7	tinning a large Pot and 4 Sauce-pans	0	4	8			
					1	10	2
9	a Goose and 2 Ducks	0	6	0			
10	a Turkey	0	6	0			
11	the Baker's Bill	0	19	8			
	the Butcher's Bill	6	1	6			
13	3lb. of Sausages	0	1	6			
14	a peck of Oysters	0	3	0			
	a peck of Onions	0	0	6			
					7	18	2
16	a new Fire-shovel and tongs	0	8	6			
17	a large Stew-pan	0	8	6			
	the Apothecaries Bill	3	10	0			
19	a Load of Hay	1	10	0			
20	a Load of Straw	1	0	0			
21	the Farrier's shoeing Whitefoot	0	2	6			
	curing the Coachman's broken shin	1	1	0			
	mending the Clock	0	10	6			
					8	11	0
23	a new Jack-line	0	2	0			
24	the Cook's Bill	0	17	6			
	a Turbot	0	10	6			
26	a Dozen large Eels	0	7	6			
27	a Dozen Limons	0	1	6			
28	a Firkin of Butter	1	8	0			
29	a Cheshire Cheese, wt. 50lb. at 4d. per lb.	0	16	8			
	the Baker's Bill	1	1	6			
31	a Quarter's Rent	10	0	0			
					1	5	2
					35	4	6

Note, A Continuation of the House-Expences is needless; since enough has been said already to inform the Judgment of the Learner concerning the nature of such a Book: the rest may be easily supposed.

The End of the second Book of House-Expences.

A

SYNOPSIS,

OR

COMPENDIUM

OF

MERCHANTS ACCOUNTS:

CONTAINING

Particular RULES

FOR THE

True Stating of DEBTOR and CREDITOR,

In all the CASES that can happen in

the whole Courſe of a

MERCHANT'S DEALING.

The Accompts of Merchants are of three Sorts, viz.

I. PROPER; wherein the Merchant trades by and for himſelf; which is either Domeſtic, i. e. Inland and at Home; or Foreign, i. e. Abroad.

II. FACTORAGE; wherein the Merchant acts as a Factor in Commiſſion, for one that employs him; and this alſo is either Domeſtic or Foreign.

III. IN COMPANY; wherein two or more Merchants join together in Trade; and have each a ſhare of the Gain, or bear a Share of the Loſs, in Proportion to his Share in the Stock, as is taught in the Rules of Fellowſhip.

I. Of PROPER ACCOUNTS.

1. DOMESTIC.

In receiving and paying Money.

CASE I. When an Inventory is taken of the ready Money, Goods, Voyages, and Debts, belonging or owing to me;

Rule, Dr. thoſe ſeveral Parcels and Parties. Cr. Stock or principal.

Caſe 2. When an inventory is taken of the Debts owing to me;

Rule, Dr. Stock or principal, Cr. the ſeveral parties to whom the ſame are due.

Caſe 3. When Money is received of one man for the uſe of another, or for his own Uſe.

Rule, Dr caſh, Cr. the perſon for whoſe Uſe it is received. The ſame when Money is received for Goods formerly ſold.

Caſe 4. When money is paid to one Man for the Uſe of another, or for his own Uſe.

Rule, Dr the Perſon for whoſe Uſe it is paid, Cr. Caſh. The ſame where Money is paid for Goods formerly bought.

Caſe 5. When Money is lent.

Rule, Dr. Borrower for the Principal, Cr Caſh.

Caſe 6. When money is borrowed;

Rule, Dr Caſh, Cr. the Lender for the principal.

Caſe 7. When Intereſt is received for money lent.

Rule, Dr. Caſh Cr. Profit and Loſs. The ſame for prompt payment received.

Caſe 8. When intereſt is become due to me, and booked before received.

Rule, Dr. the Perſon who owes it, Cr. Profit and Loſs.

Caſe 9. When intereſt is paid for money taken up;

Rule, Dr. Profit and Loſs, Cr. Caſh. The ſame for prompt payment paid.

Caſe 10. When Intereſt is become due from me to another, and booked before paid.

Rule, Dr Profit and Loſs, Cr. the Perſon to whom it is due.

Caſe 11. When charges are paid on Goods in my Poſſeſſion;

Rule, Dr. thoſe Goods Cr Caſh.

Caſe 12. When Charges are paid on petty Diſburſements in Trade;

Rule, Dr. Charges of Merchandize, Dr. Caſh.

Caſe 13. When Charges are paid on Houſe-Keeping, and all Expenſes thereunto belonging.

Rule, Dr. Profit and Loſs or Houſe-Expenſes, Cr. Caſh.

Caſe 14 When India Stock, Bank Stock, South Sea Stock or Annuity is bought.

Rule, Dr. ſuch Stock or Annuity, Cr. Caſh. The ſame if there be a Call of *ſt. &c. per Cent.* upon my ſhare in any Capital Stock.

Caſe 15 When Intereſt is become due to me on ſuch Stock or Annuity, and booked before received.

Rule, Dr. that Stock or Annoity, Cr. Profit and Loſs.

Caſe 16. When India Stock, Bank Stock, South Sea Stock or Annuity is ſold;

Rule, Dr. Caſh Cr. ſuch Stock or Annuity.

Caſe 17. When my Debtor compounds with me, and I receive Part of the Debt for the whole.

Rule, Dr. Caſh for what I receive, Dr. Profit and Loſs for what I loſe Cr. the perſon by Sundry Accompts, who compounds for the whole Debt'

Case 18. When I compound with my Creditor, and pay him part of the Debt for the Whole;

Rule, Dr. the Perſon who receives, to ſundry Accompts for the whole, Cr. Caſh for what I pay, Cr. Profit and Loſs for what is abated.

Case 19. When a Legacy is bequeathed to me;

Rule, Dr. the Executor, Cr. Profit and Loſs.

Case 20. When a Legacy is received;

Rule, Dr. Caſh, Cr. the Executor. If received before entered, Dr. Caſh, Cr. Profit and Loſs.

Case 21. When I receive a Legacy for the uſe of another, myſelf being the Executor;

Rule, Dr. Caſh, Cr. the Legatee.

Case 22. When I pay a Legacy for the uſe of another, myſelf being the Executer;

Rule, Dr. the Legatee, Cr. Caſh.

Case 23. When I receive Money by Aſſignment;

Rule, Dr. Caſh, Cr. the Aſſignor.

Case 24. When I gave an Aſſignment or Order on my Debtor to my Creditor;

Rule, Dr. the Perſon to whom the Aſſignment is given, Cr. the Perſon upon whom the ſame Aſſignment is charged.

Case 25. When I pay Money to another, by the Aſſignment or Order of my Creditor;

Rule, Dr. the Perſon who makes the aſſignment, Cr. Caſh.

Case 26. When I receive a Promiſſary Note in payment, and book it;

Rule, Dr. the Drawer or Endorſer of that Note, Cr. the Perſon of whom you receive it in Payment.

Case 27. When I Deliver the ſaid Note in Payment afterward;

Rule, Dr. the Perſon who receives it, Cr. the ſaid Drawer or Endorſer.

Case 28. When I pay Charges on Houſe-keeping, and all Expenſes thereunto belonging.

Rule, Dr. Profit and Loſs, Cr. Caſh.

In buying and ſelling Goods.

Case 29. When I buy Goods for preſent Money:

Rule, Dr. the Goods bought, Cr. Caſh. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Case 30. When I buy Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Goods, Cr. the Seller. The ſame when ſeveral Payments are to be made by me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Case 31. When I require an Abatement on Goods bought on time, after they are booked, on the Accompt of defect;

Rule, Dr. the ſeller, for the Abatement, Cr. the Goods bought. If the Accompt of Goods be cloſed, Dr. the ſeller, Cr. Profit and Loſs.

Case 32. When I buy Goods for part ready Mony, and Part Truſt;

Rule, Dr. the Goods, Cr. the Seller for the whole. Then Dr. the Seller for what I pay, Cr. Caſh for the ſame ſum. Or Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, and Cr. the Seller for what remains unpaid.

Caſe 33. When I buy Goods for part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. the Goods to ſundry Accompts. Cr. Caſh for what I pay Cr. the Perſon whoſe Bill I have aſſigned and Cr. the ſelling Man for the reſt.

Caſe 34. When I ſell Goods for preſent Money;

Rule, Dr. Caſh, Cr. the Goods. They ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 35. When I ſell Goods for time, *i. e.* on Truſt;

Rule, Dr. the Buyer, Cr. the Goods. The ſame when ſeveral Payments are to be made to me, only mentioniog in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are ſold in lieu of a Debt, either in part, or in the Whole.

Caſe 36. When I make an Abatement on Goods ſold on Time, after they are booked, on the Accompt of defect;

Rule, Dr. the Goods for the abatement, and Cr the Buyer. If the Accompt of Goods be cloſed, Dr. Profit and Loſs, Cr. the Buyer

Caſe 37. When I ſell Goods for Part ready Money, and Part Truſt;

Rule, Dr. the Buyer for the Whole, Cr. the Goods; Then Dr. Caſh for what I receive, Cr. the Buyer for the ſame ſum. Or Dr. Caſh for the Money received, Dr. the Buyer for what remains unpaid, Cr. the Goods by ſundry Accompts for the whole.

Caſe 38. When I ſell goods for part ready Money, Part Truſt, and Part by aſſignment;

Rule, Dr. Caſh for what is received, Dr. the Perſon on whom I have taken the aſſignment, Dr. the buyer for the reſt, Cr. the Goods by ſundry Accompts for the whole.

Caſe 39. When I buy ſeveral ſorts of Goods for ready Money;

Rule, Dr. each of them for its reſpective value; Cr. Caſh by ſundry Accompts for the whole.

Caſe 40. When I buy ſeveral ſorts of Goods upon Truſt;

Rule, Dr. each of them for its reſpective value, Cr. the Seller by ſundry accompts for the whole.

Caſe 41. When I ſell ſeveral ſorts of Goods for ready Money;

Rule, Dr. Caſh to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 42. When I ſell ſeveral ſorts of Goods on Truſt;

Rule, Dr. the Buyer to ſundry Accompts for the whole Value, Cr. each Sort for its reſpective ſum.

Caſe 43. When I want Rebate to be made on the preſent Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sondry Accompts for the whole Sum, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Rebate.

Note, This is ſuppoſed to happen a Day or two after the Goods are bought and booked.

Caſe 44. When I make Rebate on the preſent receiving of Money for Goods ſold upon Time;

Rule, Dr. Caſh for the ſum received, Dr. Profit and Loſs for the Sum rebated, Cr. the Buyer by ſundry Accompts for the whole Sum.

Note, This is ſuppoſed to happen a Day or Two after the Goods are ſold and Booked.

Caſe 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money preſently;

Rule. Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for ſo much as his Debt was, Cr. Caſh for the Overplus.

Note, If ſeveral Sorts of Goods had been bought, and the Overplus returned by me,

then firſt, Dr. each Sort for its reſpective value, Cr. the Seller by Sundry Accompts for their whole Value; Secondly, Dr. the Seller for the Overplus paid back, Cr. Caſh for the ſame Sum.

Caſe 46. When I ſell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Money preſently;

Rule, Dr. the Buyer for ſo much as is owing to him, Dr Caſh for the Overplus received, Cr. the Goods ſold by Sundry Accompts for the whole Sum.

Note, If ſeveral Sorts of Goods had been ſold, and the Overplus returned to me, then Firſt, Dr. the Buyer to Sundry Accompts for their whole Value, cr: each Sort for its reſpective Value. Secondly, Dr. Caſh for ſo much as is received, and Cr. the Buyer for the ſame ſum.

Barter.

Caſe 47 When I give one Sort of Goods for another of equal Value;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Caſe 48. When I give one ſort of Goods for another Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon who receives my Goods, Cr. thoſe Goods: Secondly, Dr. the Goods received by me, Cr. the Perſon who delivers them.

Caſe 49. When I give one Sort of Goods for ſeveral other ſorts of equal Value;

Rule, Dr. each particular Sort of Goods received for its reſpective Value, Cr. the Goods delivered by ſundry Accompts for the whole Value.

Caſe 50. When I give one Sort of Goods for ſeveral other Sorts of greater or leſs Value.

Rule, Firſt. Dr. each particular Sort of Goods received for its reſpective value as above, Cr. the Seller by Sundry Accompts for the whole. Secondly, Dr. the ſame Perſon as Buyer, and Cr. the Goods which he has bought.

Caſe 51. When I give ſeveral Sorts of Goods for one Sort of equal Value;

Rule, Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its reſpective Value.

Caſe 52. When I give ſeveral Sorts of Goods for one Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon to Sundry Accompts, to whom the Goods are delivered for their whole Value, Cr. thoſe Goods ſeverally for their reſpective Sums: Secondly, Dr. the Goods received, Cr. the Seller.

Caſe 53. When I give ſeveral Sorts of Goods for ſeveral other Sorts, either of equal, greater or leſs Value;

Rule, Firſt, Dr. each particular Sort of Goods received for its reſpective Value, Cr. the ſeller of them by Sundry Accompts for the whole Value: Secondly Dr. the ſame Perſon, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its reſpective Value.

Caſe 54. When I ſell Goods of one ſort for Part Goods of another Sort, and Part ready Money;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 55. When I ſell Goods of one Sort for Part Goods of another Sort, Part ready Money and Part Time;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the ſu

received, Dr. the selling Man for the rest, Cr. the Goods sold by Sundry Accompts for their Value.

Case 56. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part time, and Part by Assignation;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accompts for their Value.

Case 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Money

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid.

Case 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time:

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, and Cr. the selling Man for the rest.

Case 59. When I buy Goods of one Sort, for part Goods of another Sort, Part ready Money, Part time, and Part by Assignation.

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, Cr. the selling Man for what is due to him, and Cr. the person drawn on for this Sum.

Shipping.

Case 60. When I buy a Ship for ready Money;

Rule, Dr. the Ship, Cr. Cash.

Note, The same for a Ship fitted out in which I have a share,

Case 61. When I buy a Ship for Part ready Money, and Part Time;

Rule, Dr. the Ship to Sundry Accompts, Cr. Cash for the Money paid, Cr. the selling man for the rest.

Note, This is the same as Case 32 foregoing which see:

Case 62. When I sell a Ship for ready Money;

Rule, Dr. Cash, Cr. the Ship.

Case 63. When I sell a Ship for Part ready Money, and Part Time;

Rule, Dr. Cash for the Money received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the same with case 37 foregoing, which see.

Freight.

Case 64. When I receive Freight;

Rule, Dr. Cash. Cr. the Ship,

Case 65. When I pay Freight;

Rule, *Note*, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

Legacy.

Case 66. When I receive a Legacy in Houses, Lands, or Goods;

Rule, Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

Obligation.

Case 67. When I buy an Obligation of another for ready Money;
Rule, Dr. the Perſon to pay to Sundry Accompts, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Sum abated.

Case 68. When I ſell an Obligation for ready Money, but for Loſs;
Rule, Dr. caſh for the Sum received, Dr. profit and Loſs for the Sum loſt, cr. the Perſon to pay, by Sundry Accompts, for the whole Sum.

2. FOREIGN.

Goods.

CASE 1. When Goods are ſent to Sea for my own Accompt, which were formerly entered in my Books:
Rule, Dr. Voyage to —— conſign'd to —— cr. the Goods.

Case 2. When Goods are ſent to Sea for my own Accompt, which were bought for preſent Money, with all charges paid thereon.
Rule Dr. Voyage to —— conſign'd to —— Cr. Caſh.

Case 3. When Goods are ſent to Sea for my own Accompt, which were bought on Truſt;
Rule, Dr. Voyage to —— conſign'd to —— Cr. the ſelling Man.

Case 4. When Goods are ſent to Sea for my Factor's Accompt, which were formerly entered in my Books;
Rule. Dr. Factor's Accompt Current, Cr. the Goods.

Case 5. When Goods are ſent to Sea for my Factor's Accompt, which were bought for preſent Money, with all Charges paid thereon;
Rule, Dr. the Factor's Accompt Current, Cr. Caſh.

Case 6. When Goods are ſent to Sea for my Factor's Accompt, which were bought on Truſt;
Rule, Dr. Factors' Accompt Current, Cr. the ſelling Man.

Premium of Inſurance.

Case 7. When my Goods are inſured by another Perſon, and I pay the premium preſently;
Rule, Dr. Voyage to ——— conſign'd to ——— Cr. Caſh.

Case 8. When my Goods are inſured by another Perſon, and I do not pay the Premium preſently;
Rule, Dr. Voyage to ——— conſign'd to ——— Cr. the Inſurer.

Case 9. When I pay the Premium, upon Advice that my Goods are ſafely arrived,
Rule, Dr. the Inſurer, Cr. Caſh.

Case 10. When the Goods of another Perſon are inſured by me, and I receive the Premium preſently;
Rule, Dr. Caſh, Cr. Inſurance.

Case 11. When the Goods of another Perſon are inſured by me, and I do not receive the Premium preſently;
Rule, Dr. the Perſon whoſe Goods I have inſured, Cr. Inſurance.

Case 12. When I receive the Premium afterwards;
Rule, Dr. Caſh, Cr. the paying Man.

Money.

Case 13. When I receive a Premium with Advance for the Inſurance of Goods formerly ſent to Sea; *i. e.* if I receive the Premium in Dollars, and ſell them for more, and receive the Sterling immediately;
Rule, Dr. Caſh to Sundry Accompts, Cr. the man who paid the Dol-

lars for what he paid them at, Cr. Profit and Loſs for the Gain in the Payment.

Caſe 14. When I ſell them for Gain, and receive the Sterling ſometime afterwards;

Rule, Dr. Caſh for the Gain only, Cr. Profit and Loſs for the ſame Sum.

Note, The other Part of this Caſh was entered in my Books before.

Caſe 15. when I ſell the aforeſaid Dollars for more to my creditor;

Rule, Dr. the receiving Man to Sundry Accompts, Cr. Caſh for the Value of the Dollars, as they were at firſt received, Cr. Profit and Loſs for my Gain in the Payment.

Note, If my Creditor had received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

Caſe 16. When I receive a Premium with *Loſs*, for the Inſurance of Goods formerly ſent to Sea; *i. e.* if I receive the Premium in Dollars, and ſell them for leſs, and receive the Sterling immediately.

Rule, Dr. Caſh for what I ſold them at, Dr. Profit and Loſs for the Loſs, Cr. the paying Man by Sundry Accompts for what I at firſt received them at.

Note, If Fraud be admitted in this Caſe *i. e.* I be impoſed on by him that paid them to me it will hold good.

Caſe 17. When I ſell them for Loſs, and receive the Sterling ſometime afterward.

Rule, Dr. Profit and Loſs for the Loſs only, Cr. Caſh for the ſame.

Note, the Value of the Dollars which I have received them at was entered in my books before

Caſe 18. When I ſell the aforeſaid Dollars for Loſs to my creditor;

Rule, Dr. the receiving Man for what I ſold them at, Dr. Profit and Loſs for my Loſs on the ſale. Cr. Caſh by Sundry Accompts for their firſt value.

Note, If my Creditor had received the ſaid Dollars immediately the Remitter muſt be made Cr. inſtead of Caſh.

The whole Coſt of Inſurance.

Caſe 19. When Goods of my own, that were inſured, are caſt away at Sea;

Rule, Dr. the Inſurer, Cr. Voyage to——

Caſe 20. When Goods of my own, that were not inſured, are caſt away at Sea;

Rule, Dr Profit and Loſs, Cr. Voyage to——

Caſe 21. When the Inſurance is paid to me before I enter the Circumſtance in my Books;

Rule, Dr. Caſh, Cr. Voyage to——

Caſe 22. When the Inſurance is paid to me after I have entered it;

Rule, Dr. Caſh, Cr. the Inſurer.

Caſe 23. When I hear of another man's Goods inſured by me, being caſt away, and pay the Adventurer immediately.

Rule, Dr. Inſurance, Cr. Caſh.

Caſe 24. When I hear of another man's Goods, inſured by me, being caſt away, and I do not pay the Adventurer immediately.

Rule, Dr. Inſurance, Cr. the Adventurer.

Goods wherein my Factor is concern'd for me.

Caſe 25. When my Factor buys Goods for my Accompt, or I ſend Goods to him to be diſpoſed of for me;

Rule, Dr ſuch Goods in the Hands of ſuch Factor, or elſe Voyage to ——for Prime Coſt and Charges, Cr. ſuch Factor or Voyage.

Caſe 26. When theſe Goods are ſold;

Rule, Dr. the Factor's Accompt Current, Cr. Voyage to——or elſe Cr. Goods in the Hands of ſuch Factor.

Note, An Accompt Current is that by which an Agent balances or makes even with his Employer.

Caſe 27. When Abatements are made on the aboveſaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loſs Cr. Factor's Accompt Current.

Note, The ſame for bad Debts, Charges of Remittance, *&c.*

Caſe 28. When Goods of mine, in the hands of one Factor, are ſent to another Factor;

Rule, Dr. Voyage to —— [the place of the Latter, or receiving Factor] Cr. the former or ſending Factor.

Caſe 29. When I receive Goods in return from my Factor;

Rule, Cr. thoſe Goods, Cr. the Factors Accompt Current for prime Coſt and Charges, as *per* Invoice, by a double Margin for the foreign Money, and the Sterling.

Caſe 30 When I pay Charges on the above Goods;

Rule, Dr. thoſe Goods, Cr. Caſh.

Money between me and my Factor.

Caſe 31. When I draw Bills of Exchange upon my Factor, and receive the Contents preſently;

Rule, Dr. Caſh, Cr. the Factor's Account Current.

Caſe 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received;

Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.

Caſe 33. When the Contents of ſuch accepted Bills are received by me ſometime afterward;

Rule, Dr. Caſh, Cr. the paying Man or Acceptor.

Caſe 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents preſently;

Rule, Dr. the Drawer, Cr. Caſh.

Caſe 35. When I accept the Bills as above, but do not pay them preſently;

Rule, Dr. the Drawer, Cr. the Perſon to whom payable,

Case 36. When I pay thoſe accepted Bills afterwards;

Rule, Dr. the Perſon to whom payable, Cr. *Caſh.*

Caſe 37. When I remit Money to my Factor, for Goods by him ſent to me;

Rule, Dr. ſuch Factor, Cr. Caſh.

Caſe 38. When Bills of Exchange are drawn by one of my Factors on another;

Rule, Dr. the Factor drawing, Cr. the Factor drawn on; charging and diſcharging in ſuch Coin as the Bills were received and paid in.

Caſe 39. When Bills of Exchange are drawn by one of my Factors on another, and the Money is remitted to me, which I receive immediately.

Rule, Dr. Caſh, Cr. the Factor drawing.

Caſe 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Uſance;

Rule, Dr. the accepting Man, Cr. the Factor drawing.

Caſe 41. When I have Money in my Hands to negotiate with, and deliver it for Bills of Exchange;

Rule, Dr Accounot of Exchanges, Cr. Cash.

Case, 42. When I dispose of those Bills for Money;

Rule, Dr. Cash Cr. Accompt of Exchanges.

Case 43. When I pay Bills of Exchange in honour of the Drawer or Indorser;

Rule, Dr. such Drawer or Indorser to Sundry Accompts, Cr. Cash for the Principal and Charges, Cr. Profit and Loss for the Commission.

II. OF FACTORAGE ACCOMPTS.

1 Domestic.

CASE 1. When I pay Charges on Goods received on Commission;

Rule, Dr. Goods for the Accompt of —— Cr. Cash.

Case 2. When I sell Goods in Commission for ready Money;

Rule, Dr. Cash, Cr. Goods for the Accompt of ——

Case 3. When I sell Goods in Commission for Trust;

Rule, Dr. the Buyer, Cr. Goods for the Accompt of ——

Case 4. When I sell Goods in Commission for Part ready Money, and Part Trust;

Rule, Dr the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Accompt of——by Sundry Accompts.

Case 5. When I barter Goods in Commission for other Goods;

Rule. Dr. the Goods bought, Cr. Goods for the Accompt of——

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them;

Rule, Dr. Goods for the Accompt of——to Sundry Accompts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them;

Rule. Dr. Goods for the Accompt of——Dr. my Employers Accompt Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of——to Sundry Accompts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance;

Rule, Dr. Employer's Accompt Current, or Goods for the Accompt of——Cr. the Person presenting the Bill.

Case 10. When I pay the said Bill presently;

Rule, Dr. the Employer's Accompt Current, or Goods for the Accompt of——Cr. Cash.

Note 1. The same is to be observed when Money is remitted by me to my Employer before he draws on me.

2. When Bills of Exchange are booked upon acceptance (as sometimes it may be necessary) draw two Accompts, one of Bills payable, and the other of Bills receivable in the Ledger: the former must be made Dr. to my Factor's Accompt Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Accompt be closed?

Rule, Dr. those Goods to Sundry Accompts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, &c. Cr. Profit and Loss for the Commission and Ware-house-room.

2. Foreign.

CASE 1. Goods in my poſſeſſion ſent to my Factor, by Order of my Employer;

Rule, Dr. Voyage to ——conſign'd to ——for the Accompt of—— (my Employer) to Sundry Accompts, Cr. Goods for the Accompt of—— (my Employer) Cr. Caſh for the Charges.

Caſe 2. When thoſe Goods are inſured, and I pay the Premium preſently;

Rule, Dr. Voyage to —— conſign'd to —— for the Accompt of—— (my Employer) Cr. Caſh.

Caſe 3. When I do not pay the Premium till afterwards;

Rule, Dr. Voyage to ——(as above) Cr. the Inſurer.

Caſe 4. When I receive advice from my Factor, that the Goods ſent to him for my Employer are ſold;

Rule, Dr. ſuch Factor for my Employer's Accompt, Cr. Voyage to ——for the Accompt of——(my Employer.)

Caſe 5. When my Factor informs me that he hath made an abatement for Defects, *&c.* found afterwards;

Rule, Dr. Voyage to —— for the Accompt of ——(my Employer) Cr. ſuch Factor for the Accompt of —— my Employer;

Caſe 6. When Goods are returned to me from my Factor, for Goods ſold by him for my Employer.

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor for the Accompt of my Employer.

Caſe 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Caſh.

Caſe 8. When Goods return'd from my Factor are conſign'd directly from him to my Employer;

Rule, Dr. ſuch Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Caſe 9. When Commiſſion is due to me from my Employer, for Goods ſold by my Factor;

Rule, Dr. Voyage to ——for Accompt of —— (my Employer) Cr. Profit and Loſs.

Caſe 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Perſon to whom the Abatement is made, or whoſe Debt is loſt.

Caſe 11. When I pay Charges on Remittances, and Poſtage of Letters;

Rule, Dr. Factor's Accompt Current. Cr. Caſh, or Charges of Merchandize.

Note When Goods in Commiſſion are all ſold, the Produce clear of all Charges is called the *Neat Proceed*, for which *Dr. Goods for the Accompt of—— Cr. Factors Accompt Current.*

III. COMPANY ACCOMPTS.

1. Myſelf keeping the Accompt, and having the Diſpoſal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. thoſe Goods for the Coſt, and Charges (if there be any) Cr. Caſh. Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his ſhare due to me.

Caſe 2. When Goods in Company are bought by me on Truſt;

Rule, Dr. Thoſe Goods for the Coſt, and Charges (if there be any)

Cr. the selling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 3. When Goods in Company are sold by me for ready Money;

Rule, Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Compaoy, Cr. his Accompt Current for his Share due from me to him.

Case 4. When Goods in Company are sold by me on Trust;

Rule, Dr. The Buyer. Cr. Goods in Company: then Dr. Partner's Accompt in Company, *&c.* for his Share due to him as above at Case 3.

Case 5. When Goods in Company are sold to myself;

Rule, Dr. those Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, *&c.* as above.

Case 6. When Goods in Company are sold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, *&c.* as above.

Case 7. When Goods in Company are sold by me for Part ready Money and Part Time;

Rule, Dr. Cash for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by Sundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Curreot for his share due to him.

Case 8. When Goods of my own are brought into Compaoy;

Rule Dr. Goods in Company, Cr. Goods proper: then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Case 9. When the Whole is furnished by me;

Rule, Dr. Goods in Company, Cr. the selling Man if bought on Time, Cr. Cash if bought for present Mooey; Then Dr. Partners Accompt Current, *&c.* as above at case 8.

Case 10. When Goods of my Partner's are brought into Company;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company: Then Dr. Partners Accompt Current, *&c.* as at Case 8.

Case 11. When the Whole is furnished by my Partoer;

Rule, Dr. Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, *&c* as at Case 8.

Case 12. When Goods in Company are all sold; if there be gain:

Rule Dr. the Goods in Company to Sundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loss for my Share.

Case 13. When Goods in Company are all sold; if there be Loss,

Rule, Dr. Partner's Accompt in Company for his Share of the Loss, Dr. Profit and Loss for my Share, Cr. the Goods in Company by Sundry Accompts.

Note. After the Entries belonging to these two last Cases are Made, the Accompt of *Goods in Comp. and Partners Accompt in Comp.* will stand balanced.

Case 14. When Goods in Company are sent over-sea to be sold, I paying the Charges;

Rule, Dr. Voyage to —— in Company to Sundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Cash for the Charges: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Cost and Charges due to me.

Case 15. When I buy Goods for Company Accompt with ready Money, and ship them off, paying the Charges of shipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Cash for the same Sum: Then Dr. Partner's Accompt Current, *&c.* as at Case 14.

Case 16. When I buy Goods for Company Accompt, on Trust, and

ſhip them off before they are entered in my Ledger, paying the Charges of ſhipping;

Rule, Dr. Voyage to —— in Company to Sundry Accompts for the whole Charge, Cr. the Seller for the prime Coſt, Cr. Caſh for the after-charges: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 17. When I receive Goods from our Factor for Company Accompt, in return for Goods ſent and ſold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received in Company to Sundry Accompts for their prime Coſt and Charges, Cr. Factor at —— for company Accompt for the Coſt and Charges, as per Invoice, Cr. Caſh for the Charges paid at their Receipt: Then Dr. Partners Accompt Current, *&c.* as at Caſe 14.

Caſe 18. When Goods are ſent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to —— conſign'd to our Factor, Cr. my Factor at —— his Accompt Current: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 19. When Goods are ſent by our Factor in one place, to my Factor in another place, in Return for Goods ſold for Company Accompt;

Rule, Dr. Voyage to —— conſign'd to —— my Factor at —— Cr. our Factor at —— Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his ſhare of the ſaid Goods.

Caſe 20. When goods are ſold by our Factor, as per his advice.

Rule, Dr. Factor at — his Accompt Current, Cr. Voyage to — in company.

Caſe 21. When I receive advice that my Factor hath afterwards made ſome abatements;

Rule, Dr. Voyage to ——— Cr. Factor at ——— his Accompt Current.

Caſe 22. When I receive Money of my Partner for his ſhare of Goods formerly bought;

Rule, Dr. Caſh, Cr. Partner's Accompt Current.

Caſe 23. When Money is remitted to me, by our Factor for Goods ſold;

Rule, Dr. Caſh, Cr. Factor at— his Accompt Current: then Dr. Partner's Accompt in company, Cr. his Accompt Current for his Share due to him.

Caſe 24. When Money is remitted to me, by our Factor for Goods ſold, but payable at Uſance.

Rule, Dr. the accepting perſon, Cr. Factor at ——— his Accompt Current: Then Dr. Partner's Accompt in Company, *&c.* as at Caſe 23.

Caſe 25. When I pay Money on Sight of my Partner's Bill;

Rule, Dr. Partner's Accompt Current, Cr. Caſh.

Caſe 26. When I give to my Creditor an Aſſignment on my Partner, for his Share of the Goods in Company;

Rule, Dr. the Receiver of the Aſſignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

2. My Partner keeping the Accompt, and having the diſpoſal of the Goods.

CASE 1. When I pay my Share in Money;

Rule, Dr. Partner's Accompt in Company. Cr. Caſh.

Caſe 2. When I furniſh my Share in Goods;

Rule, Dr. Partner's Accompt in Company, Cr. the Goods.

Case 3. When I furnish both my own and my Partner's share;

Rule, Dr. Partner's Accompt in Company for my share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by Sundry Accompts.

Case 4. When my Partner furnishes my share, as well as his own;

Rule, Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

Case 5. When my Partner sends me an Accompt of the Sale of Goods in Company;

Rule, Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

Case 6. If there be gain on the above Sale;

Rule, Dr. Partner's Accompt in Company, Cr. Profit and Loss.

Case 7. If there be Loss;

Rule, Dr. Profit and Loss, Cr. Partner's Accompt in Company.

Case 8. When my Partner draws on me for my Share of Goods in Company, and I pay the same presently;

Rule, Dr. Partner's Accompt Current, Cr. Cash.

Case 9. When my Partner draws on me, as above, at Usance;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Person.

The general Balance of the whole Ledger, in order to transfer the same into new Books.

OBSERVATION 1. All Accompts are balanced either by *Balance*, or by Profit and Loss; except Accompts in Company, which are balanced by the Goods in Partnership for my Partner's Gain, or to those Goods for his Loss thereon.

Observ. 2. When Accompts with Persons are made even by Receipts or Payments, those Accompts stand balanced already.

Observe. 3. When Accompts remain unfinished;

Case 1. If it be of Money remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Cash.

Case 2. If it be of Persons who are debtors;

Rule, Dr. Accompt of Balance, Cr. their Accompts.

Case 3. If it be of Persons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Case 4. If it be of Goods, which are sold, and their is Gain;

Rule, Dr those Goods, Cr. Profit and Loss.

Case 5. If it be of Goods, which are all sold, and there is Loss;

Rule, Dr. Profit and Loss, Cr. those Goods.

Case 6. If it be of Goods, Part sold, and Part unsold;

Rule, For what is sold Dr. and Cr. as above: For what is unsold Dr. balance. Cr. the Goods at the prime cost.

Note. The same when all the Goods remain unsold.

Observ. 4. The Accompts of Insurance, Charges of Merchandize, Interest, House-Expenses, *&c.* are all balanced by Profit and Loss.

Observ. 5. The Accompts of Profit and Loss, and Balance are balanced by Stock, they being made Drs. to, or Crs. by Stock, as their particular Balances direct.

Observ. 6. The Accompt of Stock is balanced by the several balances of profit and Loss, and Balance, being brought thereto.

Observ. 7. The Accompt of Balance in the old Books, will be the Inventory in the new ones.

FINIS.

Departed this Life
Margaret Christine the 17th of
July 1790

Departed this Life Sarah Christi
Wife of Christian Christine the
15 of March 1799 4 minutes
before 1 Oclock in the morning

Departed this Life Jesse Christi
the 7th of may 1809

Departed this life Susannah Christ
Wife of Thomas Christine the 1st of
August 1809

Departed this life

Christian Christine

the 15th of August

1821

Departed this life

George Christine the 25 of

August 1824 about 1 Oflock

in the morning and was

entered in Franis burial ground

the 26 in the afternoon

Christian Knott Departed

this life the 16th of November

1824 and was entered the 18th

in Kingsington

Departed this life Johanna Christine wife of

George Christine may the 23rd 1836

in philadelphia

Seneca Lukens Departed
this life the 9th of December
1829

John Thirstone Departed
this life the 21st of February
1830 about 7 Oclock in
the evening and was buried
the 24th with the honours of war

Sarah Thirstone wife of John Thirstone
Departed this life August the 30 1830
About 5 Oclock

Stephen ~~Whipkeys~~

Stephen M. Whipkeys
Departed this life july 12th
1833 about 7 Oclock in the morning
aged 13 months and 13 days

1

Abner Hall
Departed this life
the 6th of September 1824
and was buried the 5th in
the afternoon

[illegible] March Hall [illegible]
[illegible] Departed this life
[illegible] the 6th day of
[illegible] 1824 aged
[illegible] March Hall [illegible]
[illegible] was buried in the ship
[illegible] recovered from there
[illegible] the [illegible] day to [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible] Departed this life
Elizabeth Perkins May the
twelfth 1845 20 minutes
before 3 Oclock in the afternoon
and was buried

September 13 1827

William Garrett fell from
his horse and expired
instantly between 9 & 10
O'Clock on the morning
September 13 1827

JAN 30 192